

A Study in Public School Payroll Procedures Including
a Comparison with the Payroll Practices of
Non-Educational Organizations


by


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Washburn College, 1909

Submitted to the Department of
Education and the Faculty of
the Graduate School of the
University of Kansas in partial
fulfillment of the requirements
for the degree of Master of Arts

Approved by


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Date July 4, 1927

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INTRODUCTION

The general purpose of this study is to determine an efficient and economical public school payroll procedure for cities of varying sizes. An intensive study of the practices used in different cities, and a diligent search for literature on public school payroll methods were very indicative of the fact that there is a decided lack of uniformity both in procedures used, and in forms and in items used by different school systems. Accordingly, it developed that no study is extant that deals with this subject as a major theme. It seemed also that a study in this field could be made of considerable value to school administration in general, and to those concerned with the disbursement of public school money in particular.

The Scope of This Study

There were in 1924, 2881 cities in the United States in which pay roll practice can be considered as one of the major problems of school administration. In these cities there were 314,252 teachers in addition to clerks, janitors, engineers, maintenance men, etc. on the payrolls. Of the current expenditures for public school purposes, it is shown later in this study that 83.9% goes to pay this army of workers. It was neither possible nor practical to attempt to cover the entire field in order to make a worth while study. Accordingly, payroll procedures were made available from thirteen cities thru the kindness of Dr. H. P. Smith of

Kansas University. These cities range in size from 15,000 to 325,000 inhabitants, and with their location, are shown in Table I, page 3.

The different steps in the payroll procedure were carefully arranged and charted, showing the different practices involved in timekeeping, report of service rendered, the compilation of the payroll, the distribution of pay and payroll accounting. These diagrams appear on pages 36 to 62. These procedures were measured on the basis of factual criteria, and the best practice chosen. The rank of the different cities, the total scores and the score for each step for the three payrolls chosen are presented in tables 13 to 14B, pages 69 to 70.

The analysis of payroll documents and time reports of thirty-three cities was made possible also thru Dr. Smith. The name and location of each city is shown on page 4, Table 2. A careful analysis of these forms appears in the appendix of this study in Tables 24 to 29.

Non-school Organizations

It was decided to study payroll methods in other fields with the idea of making available for the educational field such practices as would apparently facilitate the methods and enhance the interest for better practices in school systems. Table III on page 5 shows the business, industrial, and municipal organizations whose payroll practices were secured either thru personal interviews, survey reports, or authentic reports of certain organizations whose procedures are outlined and discussed in chapter 4.

TABLE I

Cities whose public school payroll procedures were
secured and charted

| |
|-------------------------|
| Lincoln, Nebraska |
| Des Moines, Iowa |
| Wichita, Kansas |
| Kansas City, Missouri |
| Kansas City, Kansas |
| Ft. Worth, Texas |
| Omaha, Nebraska |
| Dallas, Texas |
| Lawrence, Kansas |
| Oklahoma City, Oklahoma |
| Atlanta, Georgia |
| Denver, Colorado |
| Topeka, Kansas |

TABLE II

Cities whose payroll and time report forms were secured
and analyzed

Des Moines, Iowa
Denver, Colorado
Omaha, Nebraska
Lincoln, Nebraska
Wichita, Kansas
Oklahoma City, Oklahoma
Dallas, Texas
Kansas City, Missouri
Kansas City, Kansas
Fort Worth, Texas
Topeka, Kansas
Lawrence, Kansas
Kansas University, Lawrence, Kansas
New Rochelle, New York
Perth Amboy, New Jersey
Trenton, New Jersey
Amsterdam, New York
Montclair, New Jersey
Albany, New York
Orange, New Jersey
West Hoboken, New Jersey
Elizabeth, New York
Jersey City, New Jersey
Bayonne, New Jersey
Schenectady, New York
New Brunseick, New Jersey
Clifton, New Jersey
Newburgh, New York
Paterson, New Jersey
Camden, New Jersey
Ploughkeepsie, New York
Troy, New York
Hoboken, New Jersey

TABLE III

Business, Industrial, and Municipal Organizations
Whose Payroll Procedures were Studied

The Lawrence Paper Mill, Lawrence, Kansas
The Santa Fe Railway System, Topeka, Kansas
The Erie Railway, Erie, Pennsylvania
The Louisville Gas and Electric Company,
Louisville, Kentucky
Vitrolite Company, Chicago, Ill.
Armour Company, Kansas City, Chicago.
San Francisco, California (*Municipal*)
Baltimore (Municipal) Maryland
Cincinnati, (Municipal) Ohio
Emery, Bird, Thayer Company, Kansas City
The Detroit Edison Company, Detroit

Choosing Four Types of Cities

In selecting criteria for this study it soon became evident that certain practices might be necessary for cities of one size and entirely out of place in another. To set up a statement to the effect that a certain step is essential, desirable but not essential, or undesirable, one may ask at once, "For school systems of what size?" This question arose in so many different cases that it was found necessary in order to judge criteria intelligently, constantly to keep before the person making the evaluation the different sizes of school systems in which activity may function. The necessity of such a step seems so obvious that elaboration on the subject is hardly necessary beyond the mention of the fact that schools of different sizes with consequent differentiation of needs require separate consideration. Hence the separate division. The sizes chosen are in accord with the usual divisions made in the sizes of schools.

In order to make the best use of census data it would have been well to have made the division at 2,500 instead of 5,000. However, this point makes no difference in the evaluation given, as the payroll problem in the cities of 2,500 is not essentially different from that in cities of 5,000 inhabitants.

Three Payrolls Chosen

In setting up the criteria for evaluation it seemed necessary to determine the number of payrolls to be used as

a basis. Three types were used because:

1. They represent different types of service. The data desired is somewhat different, and the allocation of costs is made to separate functions.
2. The length of service varies. The great majority of payments for maintenance men, and in many cases the janitors are on the semi-monthly basis. Janitors and salaried maintenance men are usually hired for a twelve month year, so, from the standpoint of length of service, and length of pay-period, three payrolls are desirable.
3. Different methods of keeping and reporting time make separate payrolls desirable. The teachers' time can be accounted for by reporting days absent and substitute employed. The janitors' time can also be accounted in this way or by the completeness of his job, but the maintenance men have both time and materials with which to deal, and records demand cost allocation of both time and materials.
4. On a functional basis the three rolls are desirable, making easy the allocation of service to the proper function, Instructional, Operation, or Maintenance.
5. The separate payrolls make the staggering of pay dates possible. The evaluation of criterion number 3 of the general criteria, page___ emphasizes this point. These evaluations show the scattering of paydates undesirable in group I, desirable but not essential in groups II and III, and essential in cities of 100,000 or over.

CHAPTER I

THE PROBLEM AND THE CRITERIA GOVERNING IT

Stated in general the purpose of this study is to set up the optimum public school payroll procedure in cities of different sizes. Stated in detail the purposes are:

1. To analyze and diagram the payroll procedures of a group of representative cities.
2. To obtain factual criteria with which to measure these procedures with a view to selecting objectively the best practice.
3. To measure the procedures of the cities chosen on the basis of the criteria obtained with the view to selecting the best practice!
4. To study the methods and procedures of non-school organizations with a view to selecting such activities and practices as will facilitate school practices when applied to school systems.
5. To analyze payroll documents, time report forms, and work orders with the view to setting up the best forms on the basis of frequency of use.
6. To suggest the optimum payroll procedure on the basis of factual criteria obtained.
7. To suggest the optimum payroll forms and time reports on the basis of frequency of use and factual criteria.

VALIDATION OF THE PROBLEM

A. Percentage Payroll Expenditure is of the total current expenses

The tremendous increase in the expenditures for public education in the United States has caused those interested in a sane, economical, and efficient school system to study carefully each phase of school administration that involves the expenditure of public moneys. Some excellent and timely studies have been made concerning the problems of school administration which involve the methods, practices, and activities in use in the handling the school budget, school supplies, and school accounts, in addition to the studies that deal with school administration in its entirety. Some of the outstanding studies in special phases of school administration are:

Dr. J.W.Twente, "Budgetary Procedure for the Local School System" Published by the author, Lawrence, Kansas, 1923.

Dr. R.B.Taylor, "Principles of Supply Management" Bureau of Publications, Teachers' College 1926.

Dr. H.S.Ganders, "A System of School Records and Reports for Smaller Cities" Colorado State Teachers' College, Greeley, '26

In searching thru material to be used in this problem, no study was found in educational literature which treated payroll procedure as a major theme. Two studies, both of which are referred to and described more in detail later in this study, have treated the subject very efficiently as a part of a larger problem. Dr. J. Howard Hutchinson in his

"School Costs and School Accounting"(4)*, and Dr. H.P.Smith in his "The Business Administration of a City School System"(5), each takes up the subject of payroll procedure and treats it in a very efficient manner.

Dr. Hutchinson analyzed eighteen payroll forms and set up certain methods of procedure he considered desirable. He proposed four different payrolls: Elementary, High School, Supervisory, and Labor, including Maintenance, Operation, etc. He proposed a time analysis by subjects and grades for the instructors, and on the basis of supervision, visitation, administration, etc. for supervisors.

In the eighteen forms studied, seventy-four different items were found, and only four were common to ten or more of the payrolls, namely: the employee's name, the pay-period, the name of the school, and the amount due.

In the study of twenty-five cities Dr. Smith (5) found the following activities or practices to be in use in these cities as follows:

| Activity of Practice | Number of Schools |
|---|-------------------|
| Principal of each school submits regularly report on: | |
| a. All operation and instruction employees----- | 11 |
| b. Instruction employees only----- | 4 |
| c. Absence of instruction and operation employees only----- | 10 |
| Reports on operation employees made by other than the principals----- | 6 |

* Figures entered in the manuscript in this manner indicate references to the bibliography.

| <u>Activity or Practice</u> | <u>Number of Schools</u> |
|--|--------------------------|
| Principal's report includes the date of each absence for employees, reason for absence and name of substitute----- | 25 |
| Payroll in loose leaf form----- | 23 |
| Payroll in permanent book form----- | 2 |
| Form of payroll necessitates writing names: | |
| a. Monthly----- | 17 |
| b. Once only for a period of months----- | 7 |
| Provision for payroll distributor showing allocation by function, types of schools and buildings----- | 22 |
| Accounting control of each employee's salary secured by: | |
| a. Ledger account or payroll ledger account----- | 10 |
| b. Division of salary into equal period installments----- | 15 |
| Time sheets kept for workers on maintenance gangs----- | 11 |
| Person responsible in board office for payroll | |
| a. Auditor or bookkeeper----- | 4 |
| b. Payroll clerk or office assistant----- | 13 |
| c. Secretary or clerk of board----- | 5 |
| d. Superintendent's secretary----- | 2 |
| Maintenance workers time sheets kept by | |
| a. Supervisor or supt. of buildings and grounds----- | 10 |
| b. Janitor----- | 1 |
| c. Not ascertained----- | 4 |
| Principal's report submitted in | |
| a. Original only----- | 18 |
| b. Duplicate----- | 5 |

In this study the payroll forms of thirty-three different cities have been analyzed. One hundred and seventeen different items were found, and only one, the name of the em-

ployee, was found on all payrolls. Only fifteen items are common to eight, or twenty-five percent of the payroll forms. No two forms are alike. No two procedures are alike. The present practices vary from no payroll to elaborate forms made in triplicate by the building principals and filed in three different offices. This procedure contains also payrolls for all the different functions,* General Control, Instructional, Operation, etc.

In the light of the foregoing lack of uniformity it seems that a study of payroll procedures, the purpose of which is to set up a best practice, is amply justified.

That the disbursements via of the payroll are important may be seen in the following figures, taken from Pittenger's "Introduction to Public School Finance" (63), Table VIII, page 102. This table represents a comparison of cities of different regional groups as to percentage of total current expenditures devoted to each of several items of the budget. Only the figures pertaining to the payroll disbursements are quoted.

| Items | Cities | Range | | Middle 50% | | Average |
|----------------------------|---------------|-------|------|---------------|------|---------|
| | | Low | High | Low | High | |
| Instruction day schools | Western | 65.9 | 81. | 69.9 | 76.9 | 73.1 |
| | North Central | 60.5 | 81.7 | 65.6 | 73.4 | 69.6 |
| | Eastern | 61.6 | 88.4 | 69.9 | 76.5 | 73.15 |
| | Southern | 65.3 | 83.3 | 72.5 | 81.4 | 76.7 |
| Operation of Plant | Western | 7.3 | 19.9 | 8.3 | 12.3 | 10.3 |
| | North Central | 8.3 | 16.4 | 10.8 | 12.8 | 11.8 |
| | Eastern | 5.4 | 17.5 | 9.8 | 14.9 | 11.8 |
| | Southern | 2.6 | 14.4 | 6.6 | 10.2 | 8.3 |

| Items | Cities | Range | | Middle 50% | | Average |
|-------------------------|---------------|-------|------|---------------|------|---------|
| | | Low | High | Low | High | |
| Maintenance of Plant | Western | 1.7 | 10.0 | 2.9 | 5.6 | 4.6 |
| | North Central | 1.3 | 17.7 | 3.2 | 6.2 | 5.5 |
| | Eastern | 0.2 | 19.2 | 3.0 | 5.3 | 5.7 |
| | Southern | 1.1 | 11.5 | 2.5 | 6.7 | 4.2 |

Taking the average of the averages of the above table we have:

| | |
|---------------------------|------|
| Instruction----- | 73.1 |
| Operation of Plant----- | 10.5 |
| Maintenance of Plant----- | 4.7 |

If we allocate 60% of the expenditures for operation and maintenance to salaries and wages, we have for the two functions, 9.3%. This should be added to the 73.1, which is the average percentage instruction is of the total current expenses, in order to get the total percentage of the annual current expenses that is disbursed thru the payrolls. Doing this we find that the total average expenditure for personal services is 82.3% of the total current expenses in the school systems of the United States.

In view of the facts, (1) that there is no study extant that deals with payroll procedure as a major theme; (2) the brief studies that have been made show utter lack of uniformity both in payroll forms and payroll procedures; and (3) that the expenditures for personal services comprise 83.9% of the total current expenditures in our school systems, a careful study of this field seems amply justified.

THE SELECTION OF METHOD

A. Personal Opinion

In studying a problem of this kind the question of a scientific procedure is of vital importance. It is necessary in studying current practices to approve some, and condemn others. On what basis shall the approval or the disapproval be made? Criticism must be fair and administered on the same basis to all without prejudice or bias.

On the basis of personal opinion different procedures could have been studied, and the one that seemed to the writer to be the best, set up as the optimum practice. True enough, it might have been the best practice. It might have been better than the one finally set up as the optimum procedure, but more probably not.

Personal opinion is not an adequate guide. It is subject to the personal knowledge of the individual concerning the field involved; to physical conditions; to prejudice; to mental set; and may be extremely biased. Evidently the opinion of one person, be he ever so expert in the field, cannot be taken as a scientific method of attack on this problem.

B. Frequency of Use

Another method that could have been selected was to take the practices used in a representative group of cities make a frequency distribution of the methods used in keeping

and reporting time for the employees, compiling the payroll, payroll accounting, and distributing the pay. But after all, is the fact that a certain method is used by a greater percent of the cities a scientifically determined criterion for adopting it as the best method? Is it not possible that a better system be in use by a prominent non-school organization within easy reach of all? Obviously frequency of use, while it has its merits and very important uses are made of it, is not necessarily a factual criterion that may be used in this study.

C. The Score Card

A score card was proposed and outlined. It was made up on the evident fact that there are two major steps in all payroll procedures, namely: 1. The assembling of the payroll and 2. the distribution of pay. The essential feature of the first step is accuracy, and the features of the second step are safety, speed, and economy. It was proposed to assign a certain value to accuracy, and any step that would add to the accuracy of time keeping, checking, reporting, etc., would add to the score of that step. In the second step, any feature that would contribute to the saving of time, office help, or mechanical devices in the central office, and at the same time add to the speed of distributing pay, would increase the score for the second major step in payroll procedure. However, this method was discarded, in that such a score card

would be the product of the study rather than a device to be used in solving the problems involved.

D. Composite Judgments

The only other method which seemed to produce factual criteria which could be used in judging payroll procedures consisted in using the judgments of practical and experienced administrators who are familiar with payroll practices and cognizant of the importance of an efficient procedure in payroll administration. Accordingly, such judgments were sought and judges were selected from the following groups:

1. Men in the field of educational administration whose actual experience, and whose publications indicate a wide knowledge of the field.
2. Men with the degree of Doctor of Philosophy who made administration of schools their major, who may or may not be actively engaged in school administration either as an instructor or an administrator.
3. School superintendents in schools comparable in size to those included in the study.
4. Graduate students who are working for a Doctor's degree in school administration.

THE CRITERIA CHOSEN AND THE FIELDS FROM WHICH THEY WERE SELECTED

The criteria submitted for the evaluation of the judges were selected from the following sources:

A. Educational Literature

The material available in this field is very meager indeed. Thirty-eight school surveys were examined, and only three contained any reference to the payroll procedure used in the school surveyed. They are: (a) The Denver survey, in which J.T.Byrne took up the payroll procedure used in the Denver schools, analyzed it and offered suggestions for improvement. (b) The Ashland Oregon survey in which Fred C. Ayer found that the Ashland schools did not have a payroll. He outlined a procedure suitable for a city of that size. (c) The Atlanta Georgia survey, in which Dr. G.D.Strayer et al made a very comprehensive chart of the payroll procedure used by the Atlanta school system and offered recommendations for improvement. In so far as it was possible, these suggestions were included in our list of criteria.

B. Payroll Forms, Actual Practices, etc.

Probably the most pertinent field for the selection of criteria is that of the practices actually in use in the school systems, together with payroll forms, time reports, work orders, time cards, etc. These forms, collected by

Dr. H.P. Smith from thirty-three cities were available for this study. He also collected the procedures used in twelve different schools, and made them available both as a source of criteria, and for charting to illustrate graphically the procedures used. (The graphs representing these procedures will be found elsewhere in this thesis.) The different practices were carefully analyzed and the steps represented included in the criteria offered.

C. Texts and Studies in School Administration

Available text-books on school administration were examined, and not one was found that made any reference to payroll methods in city schools. Strayer, Englehardt and others in their "Problems in Public School Administration", published by Bureau of Publications, Teachers' College, Columbia University, New York, suggest a problem relative to payroll procedure, but offer no suggestions or recommendations. Dr. J. Howard Hutchinson, (4) in his "School Costs and School Accounting", and Dr. H.P. Smith (5) in his study "The Business Administration of a City School System", are the pioneers in studying this particular and important phase of school administration. Suggestions made in these studies are included in one form or another in the criteria offered.

D. Municipal Organizations

A fourth field, and one quite analagous to the public school field, is that of the municipal administration of

payrolls. In fact, in fiscally dependent cities, the schools are a part of the municipal organization. This is a very important field to be used in connection with this problem. Much can be learned from the things that are not done as well as from the things that form a part of procedure in question. However that may be, some of the criteria selected were found in the following reports and studies:

Dr. A.E. Buck "Payroll Procedure", in his MUNICIPAL FINANCE (12)

The report of the Payroll Bureau in the Baltimore Municipal Journal (64) for April 10, 1926.

The San Francisco Survey, (66) made and published by the New York Bureau of Research.

The Cincinnati Survey (65) made and published by the Cincinnati Bureau of Research.

The American City (20), (25)

Payroll forms and other material secured from Mr. J.F. Wilmott, Assistant Secretary of the International City Managers' Association.

E. Business and Industrial Organizations

One of the most prolific sources of material as may be seen in the great number of references to this field in the bibliography, is ^{that of} the business and the industrial organizations. It is worthy of note that every book on industrial management, business costs, and theory and practice of accounting examined had some reference to payroll practice. Without doubt much can be adopted from this as well as other

phases of business and industrial practices. Dr. Robert B. Taylor, in his "Principles of Supply Management" (67) found comparison between school and non-school organizations to be an adequate addition to his study. The volume of literature in these fields is probably due to the fact that these are maintained for profit, while the results of money spent for educational purposes are much less tangible and the need for the careful accounting of money paid for the services of school employees is much harder to establish.

Statements that seemed to be pertinent to payroll procedure were selected from the foregoing fields. These were arranged and culled (by the author, and submitted to the sponsor of this study for further criticism.) They were then rearranged for cities of four different sizes and submitted to the members of the faculty in the school of Education, and to the graduate class in the study of school administration, at Kansas University for criticism and evaluation. The list was then set up in the monograph form (shown on pages 21 to 29) and submitted to judges selected from the groups indicated on page 16. The following pages represent the data secured regarding the judges, the instructions regarding the evaluation of criteria, definitions of terms used in the different statements, and the criteria to be evaluated.

In order to avoid copying these statements an unnecessary number of times, the following sheets are used also to show the composite ranking of the judges. The payroll procedures are measured on the basis of these markings.

JUDGES SELECTED FOR EVALUATING CRITERIA
for
PUBLIC SCHOOL PAYROLL PROCEDURE

NAME _____

ADDRESS _____

DEGREES HELD _____

INSTITUTIONS _____

EXPERIENCE IN SCHOOL ADMINISTRATION _____

PRESENT POSITION _____

IF IN SCHOOL NOW GIVE THE LAST POSITION HELD _____

APR 30 1927

APPROVED FOR USE _____

UNIVERSITY OF KANSAS
SCHOOL SERVICE AND RESEARCH BUREAU

On the following pages are listed carefully selected criteria which are to be used in measuring public school payroll methods with a view to setting up the optimum payroll procedure in cities of varying sizes. Each criterion is indicated by an arabic numeral. Will you kindly evaluate each statement for each city group as follows:

- a. Place the figure 2 in the column at the right of the page after each statement that you consider essential in a public school payroll procedure for cities of the sizes represented in that column.
- b. Likewise place the figure 1 after each statement that you consider desirable but not essential for a given city group.
- c. Likewise place the mark X after each statement that you consider undesirable or non-essential.

Example:

| | Group I | Group II | Group III | Group IV |
|--|---------|----------|-----------|----------|
| Criterion #3----- | 2 | 2 | 1 | X |
| Indicates that criterion #3 is essential for cities in Groups I and II, desirable but not essential for those in Group III, and undesirable or non-essential for Group IV. | | | | |

Definition of terms used in the following statements:

1. Warrants, checks, voucher--checks, or voucher-warrant checks are satisfactory in number 5, or other places where one of these terms is used.
2. A window envelope is an ordinary envelope with an opening on the face thru which the name and address on the enclosure may be seen.
3. A time record is any method for keeping daily time for persons included on the instructional payroll. It may be a book, a sheet of paper, a card or other efficient means of keeping time records.
4. A time report is the sheet on which time records are compiled and sent to the central office.
5. A time sheet is used in reporting time for maintenance and operation employees. It serves the same purpose as the time report.
6. A time card is used for ringing in and out on a time clock. It is kept in the office of Supt. of Bld. & Gr'ds.
7. The term, superintendent of buildings and grounds, includes chief custodian, chief engineer and superintendent of maintenance.
8. A time slip is a small sheet on which the employee keeps a record of the different jobs on which he works during the day. It is turned in daily. The total time on the time slip should check with the time indicated on the time card.

GENERAL CRITERIA FOR PUBLIC SCHOOL PAYROLL PROCEDURE

| | | Size of cities | | | |
|----|--|-----------------------|------------------------|-------------------------|------------------|
| | | 5,000 to 10,000 | 10,000 to 30,000 | 30,000 to 100,000 | Above 100,000 |
| 1. | There should be three separate payrolls: | | | | |
| a. | Instructional: including administrators, supervisors, teachers, substitute teachers, clerks, nurses, and attendance officers. | 1 | 1 | 2 | 2 |
| b. | Operation: including regular janitors, assistant janitors, engineers, and others directly connected with the operation of the school plant. | | | | |
| c. | Maintenance: including carpenters, electricians, plumbers, day-laborers, and others employed in the operation of the school plant. | | | | |
| 2. | There should be but one payroll, showing by code the school divisions to which the employee belongs. | 2 | 1 | 1 | x |
| 3. | To insure the most efficient service in the central office, paydates should be scattered, and payments made ten days apart. For example, the maintenance personnel could be paid first, the operation personnel ten days later, and the instructional staff at the end of the month. It is the scattering of the dates that is emphasized in #3. The method of scattering is secondary. | x | 1 | 1 | 2 |
| 4. | Such devices should be used for speeding up the compilation of the payroll and the elimination of extra help as may be appropriate to the size of the school. i. e. Addressographs, tables for calculating time deductions, signographs, adding machines, etc. are included. | 1 | 2 | 2 | 2 |
| 5. | All payments should be made by* check or warrant. | 2 | 2 | 2 | 2 |
| | Criteria numbers 6 to 9 inclusive represent different methods of distributing pay. Care should be taken that evaluations are not contradictory. | | | | |

* See definitions on page one.

GENERAL CRITERIA FOR PUBLIC SCHOOL PAYROLL PROCEDURE

| | Size of Cities | | | |
|---|-----------------------|------------------------|-------------------------|-----------------|
| | 5,000 to 10,000 | 10,000 to 50,000 | 50,000 to 100,000 | Above 10,000 |
| 6. All employees of all departments should call at the central office for their pay. | x | x | x | x |
| 7. Checks should be mailed from the central office in sealed envelopes to all individuals employed in the school system. | 1 | 1 | 1 | 1 |
| 8. For the sake of economy, in time, *window envelopes should be used when number seven is used. | x | 1 | 1 | 1 |
| 9. The pay checks or warrants should be distributed by the person who reported the time, i. e. by the building principals, superintendent of buildings and grounds, chief engineer, etc. | 1 | 1 | 1 | 1 |
| 10. Payrolls compiled outside of the central office should be made in triplicate. The original should be filed; the duplicate sent to the clerk of the board; and the triplicate should be sent to the office of the school superintendent. | 1 | 2 | 2 | 2 |
| 11. Wage data, pension data and other data for deductions or extensions, should be kept in the central office. | 2 | 2 | 2 | 2 |
| 12. All deductions for loss of time should be calculated in the central office. | 2 | 2 | 2 | 2 |
| 14. Deductions for loss of time should be calculated by the persons reporting the time and verified in the central office. | 1 | 1 | 1 | 1 |
| 15. All payrolls should be audited each month by someone outside of the central office: Committee of the board, controller, city treasurer, etc. | x | x | 1 | 1 |
| 16. All payrolls should be audited byt once each year by someone outside of the central office. | 2 | 2 | 2 | 2 |
| 17. A salary control account should be kept in the central office for comparison with budgetary appropriations. | 2 | 2 | 2 | 2 |
| 18. A salary control account in card index or ledger form should be kept for each salaryed employee in the school system. | 2 | 2 | 2 | 2 |
| 19. All sick reports for a continuous illness of more than half of the allowed time should be accompanied by a doctor's certificate. | 2 | 2 | 2 | 2 |

CRITERIA FOR INSTRUCTIONAL PAYROLL

| | Size of cities | | | |
|---|-----------------------|------------------------|-------------------------|------------------------|
| | 5,000 to 10,000 | 10,000 to 30,000 | 30,000 to 100,000 | 100,000 or above |
| 1. The *time records for the persons included on the instructional payroll in each school unit should be kept by the principal of that unit. | 2 | 2 | 2 | 2 |
| 2. Provision should be made for each person to register in and out each school day. | 1 | 2 | 2 | 2 |
| 3. For the sake of determining unit costs, time reports should be coded by some simple mnemonic system showing instructional divisions: A, administration; E, elementary; etc. | 2 | 2 | 2 | 2 |
| 4. Payrolls should be coded to show the same divisions as are indicated in the time reports. | 2 | 2 | 2 | 2 |
| 5. Each time *report should have attached provision for the time of substitute teachers, showing by code the person for whom the substitution was made and the number of hours taught. | 2 | 2 | 2 | 2 |
| 6. Days absent should be checked against the substitute report in the central office. | 2 | 2 | 2 | 2 |
| 7. Total number of substitute hours should balance with the number of absent hours on the regular record which are not otherwise allowed for. | 2 | 2 | 2 | 2 |
| 8. Time reports should be made up by the building principal for the persons included on the instructional payroll. | 2 | 2 | 2 | 2 |
| 9. Time reports should be certified by the general supervisor, or the assistant superintendent, or by the superintendent of schools in small cities. | 1 | 1 | 1 | 1 |
| 10. Time reports should show such analysis as will indicate the amount of time used by each individual in different activities. That is, the supervisor's report should show the amount of time used in special teaching, supervision, etc.; the principal's report should show the amount of time used in supervision, administration, or teaching; and the teacher's reports should show the amount of time used in the different subjects. | 1 | 1 | 1 | 1 |

*See definitions on page one.

CRITERIA FOR THE INSTRUCTIONAL PAYROLL

| | | Size of cities | | | |
|-----|---|-----------------|------------------|-------------------|------------------|
| | | 5,000 10,000 | 10,000 50,000 | 50,000 100,000 | Above 100,000 |
| 11. | The principal should make out a report for his own time. | 2 | 3 | 2 | 2 |
| 12. | The initial time report containing the names of all employees on whom time is kept by the person reporting, should be sent to the central office at the end of the first week. Subsequent reports should include the names of absentees, substitutes, and new employees only. | 1 | 1 | 1 | 1 |
| 13. | The building principal should compile the instructional pay roll. | x | x | x | x |
| 14. | The instructional payroll should be compiled in the central office from time reports sent in by the building principals. | 2 | 2 | 2 | 2 |
| 16. | The names on the instructional payroll should be written but once over the entire year. | 2 | 2 | 2 | 2 |
| 17. | The names on the instructional payroll should be written each pay period. | x | x | x | x |
| 18. | Persons included on the instructional payroll should be paid monthly. | 2 | 2 | 2 | 2 |

CRITERIA FOR THE MAINTENANCE PAYROLL

| | Size of cities | | | |
|--|-----------------|------------------|-------------------|---------------|
| | 5,000 to 10,000 | 10,000 to 30,000 | 30,000 to 100,000 | Above 100,000 |
| 1. The *superintendent of buildings and grounds should keep a careful record of persons hired and discharged. | 2 | 2 | 2 | 2 |
| 2. Each employee should be given a *time card with provisions for: name of employee, classification, (carpenter, electrician, etc.), daily posting of total time at work each day, and registering in and out. | 1 | 2 | 2 | 2 |
| 3. Each employee should be given a *time slip on which to record the different jobs on which he worked and the amount of time given to each job. | 1 | 2 | 2 | 2 |
| 4. Time slips should be checked against the time cards daily in the office of the superintendent of buildings and grounds. | 1 | 1 | 1 | 1 |
| 5. Time slips should be signed by the employee, certified by the foreman under whose immediate supervision the work was done, and countersigned by the superintendent of buildings and grounds. | 1 | 1 | 2 | 2 |
| 6. Time slips should be posted to the *time sheets showing the allocation of time to the different departments for cost comparisons and computations. | 2 | 2 | 2 | 2 |
| 7. Time slips should be checked against the time sheets in the central office each pay period. | 2 | 2 | 2 | 2 |
| 8. The superintendent of buildings and grounds should compile the maintenance payroll. | x | x | x | x |
| 9. The maintenance payroll should be compiled in the central office from time reports sent in by the superintendent of buildings and grounds. | 2 | 2 | 2 | 2 |
| 10. The number of names appearing on the payroll should balance with the hired and discharged records in the office of the superintendent of buildings and grounds. | 2 | 2 | 2 | 2 |

* See definitions on page one

11. Maintenance men should be paid semi-monthly.
12. Names of the maintenance payroll should be written but once for the entire year.
13. Names on the maintenance payroll should be written each pay day.

| Size of cities | | | |
|------------------------|------------------------|-------------------------|------------------|
| 5 ,000 to 10,000 | 10,000 to 30,000 | 30,000 to 100 ,00 | Above 100,000 |
| 1 | 2 | 2 | 2 |
| 1 | 1 | 1 | 1 |
| x | x | x | x |

CRITERIA FOR PLANT OPERATION PAYROLL

| | Size of cities | | | |
|--|-----------------|------------------|-------------------|---------------|
| | 5,000 to 10,000 | 10,000 to 30,000 | 30,000 to 100,000 | Above 100,000 |
| 1. Persons engaged in the operation of the plant should register in and out daily. This is regarded as an administrative device as well as a time check. A glance at the register will indicate whether or not the employee is in the building when needed. | 2 | 2 | 2 | 2 |
| Criteria 2, 3, and 4 may represent alternative statements regarding the keeping and reporting time for the members of this payroll. Kindly guard against contradictory evaluations. | 1 | 1 | 1 | 1 |
| 2. Time for the persons included on the plant operation payroll should be kept and reported by the building principals. | | | | |
| 3. The Superintendent of buildings and grounds should keep the time records and report the time for members of the plant operation payroll. | x | 1 | 1 | 1 |
| 4. The head janitor should keep and report the time for all persons included on the plant operation payroll. | x | x | 1 | 1 |
| 5. The payroll should be compiled by the person keeping the time. | x | x | x | x |
| 6. The plant operation payroll should be compiled in the central office from time reports sent in by the person keeping the time. | 2 | 2 | 2 | 2 |
| 7. All persons included on this payroll should be paid semi-monthly. | 1 | 1 | 1 | 1 |
| 8. Names on the operation payroll should be written but once for the entire year. | 2 | 2 | 2 | 2 |
| 9. Names for the operation payroll should be written each pay period. | x | x | x | x |
| 10. The monthly reports should contain only the names of absentees, new employees, and irregular help. (It is necessary to report on the salaried employees when they have lost no time?) | 1 | 1 | 1 | 1 |

THE TABULATION OF DATA

In evaluating the criteria, the judgments of thirty-four competent persons were secured. As indicated on page 22, the judges were asked to score the statements as follows: Put a 2 after each statement considered essential to payroll practice; put the figure 1 after the statements considered desirable but not essential; and the mark x after the statements considered undesirable or non-essential. If we assign numerical values, 2 for 2, 1 for 1, and zero for x, we have a score ranging from zero to a possible 68, since there were thirty-four judgments secured.

This arrangement offers no logical divisions for the three groups of evaluations. It also throws too much weight to the two and the one votes, and no value, either positive or negative to the persons' judgment who said a certain criterion is undesirable. To balance this situation a negative value of unity was assigned to x. Then all criteria whose total scores were included between thirty and sixty-eight, approximately half, were considered essential, and given a composite value of 2. Those criteria whose total scores were included between 1 and 29 inclusive, were considered desirable but not essential and given the composite score of 1. All those criteria scoring zero or below were excluded as undesirable. A number of different weights were tried but none were so satisfactory as this one.

Tables 4 to 7 show the criteria by numbers only and the score given each criterion on the basis of the above mentioned weights. These criteria are given in full on pages 21 to 29.

TABLE IV

The criteria, represented by number only, and the total score given each criterion for cities
.....5,000 to 10,000

| Essential--- 2 | Desirable--- 1 | Undesirable-- 0 |
|-------------------------------|----------------|-------------------|
| General criteria | | |
| 2-----42 | 1-----1 | 3----- 0 or below |
| 5-----59 | 4-----22 | 6----- 0 |
| 11-----62 | 7----- 2 | 8----- 0 |
| 12-----38 | 9-----14 | 14----- 0 |
| 15-----49 | 10-----29 | |
| 16-----55 | 13----- 4 | |
| 18-----32 | 17-----19 | |
| Instructional Criteria | | |
| 1-----52 | 2----- 1 | 13-----0 |
| 3-----36 | 10-----21 | 16-----0 |
| 4-----42 | 12-----21 | |
| 5-----44 | | |
| 6-----55 | | |
| 7-----38 | | |
| 8-----43 | | |
| 9-----36 | | |
| 11-----35 | | |
| 14-----40 | | |
| 15-----41 | | |
| 17-----57 | | |
| Maintenance Criteria | | |
| 1-----43 | 2-----22 | 8-----8 |
| 6-----32 | 3-----27 | 13-----0 |
| 7-----32 | 4----- 9 | |
| 9-----44 | 5-----12 | |
| 10-----51 | 11-----22 | |
| | 12-----21 | |
| Operation Criteria | | |
| 1-----43 | 2-----20 | 3-----0 |
| 6-----42 | 7-----12 | 4-----0 |
| 8-----36 | 10-----12 | 5-----0 |
| | | 9-----0 |

TABLE V

The criteria, represented by number only, and the total score given each criterion for cities 10,000 to 30,000

| Essential | Desirable | Undesirable |
|-------------------------------|-----------|------------------|
| General criteria | | |
| 4-----43 | 1-----28 | 6-----0 or below |
| 5-----62 | 2-----28 | 14-----0 |
| 11-----65 | 3-----4 | |
| 12-----30 | 7-----6 | |
| 10-----37 | 8-----8 | |
| 15-----48 | 9-----17 | |
| 16-----60 | 13-----7 | |
| 17-----33 | | |
| 18-----46 | | |
| Instructional Criteria | | |
| 1-----54 | 2-----19 | 13-----0 |
| 3-----45 | 9-----28 | 16-----0 |
| 4-----42 | 10-----27 | |
| 5-----46 | 12-----18 | |
| 6-----59 | | |
| 7-----43 | | |
| 8-----36 | | |
| 11-----35 | | |
| 14-----47 | | |
| 15-----43 | | |
| 17----- | | |
| Maintenance Criteria | | |
| 1-----58 | 4-----23 | 8-----0 |
| 2-----38 | 5-----22 | 13-----0 |
| 3-----38 | 12-----24 | |
| 6-----45 | | |
| 7-----42 | | |
| 8-----48 | | |
| 10-----59 | | |
| 11-----32 | | |
| Operation Criteria | | |
| 1-----51 | 2-----10 | 4-----0 |
| 6-----46 | 3-----5 | 5-----0 |
| 8-----38 | 7-----18 | 9-----0 |
| | 10-----15 | |

TABLE VI

Criteria, represented by number only, and the total
score given each criterion for cities
30,000 to 100,000

| Essential | Desirable | Undesirable |
|-------------------------------|-----------|------------------|
| General Criteria | | |
| 1-----49 | 2----- 7 | 6-----0 or below |
| 4-----60 | 3-----28 | 14-----0 |
| 5-----61 | 7-----10 | |
| 10-----38 | 8-----14 | |
| 11-----65 | 9-----11 | |
| 12-----34 | 13----- 6 | |
| 15-----43 | | |
| 16-----63 | | |
| 17-----42 | | |
| 18-----59 | | |
| Instructional Criteria | | |
| 1-----57 | 9-----24 | 13-----0 |
| 2-----35 | 10-----27 | 16-----0 |
| 3-----56 | 12-----22 | |
| 4-----56 | | |
| 5-----58 | | |
| 6-----64 | | |
| 7-----45 | | |
| 8-----56 | | |
| 11-----45 | | |
| 14-----44 | | |
| 15-----23 | | |
| 17-----56 | | |
| Maintenance Criteria | | |
| 1-----63 | 4-----25 | 8-----0 |
| 2-----55 | 12-----27 | 13-----0 |
| 3-----45 | | |
| 5-----31 | | |
| 6-----49 | | |
| 7-----53 | | |
| 9-----42 | | |
| 10-----65 | | |
| 11-----37 | | |
| Operation Criteria | | |
| 1-----55 | 2----- 1 | 5-----0 |
| 6-----47 | 3-----12 | 9-----0 |
| 8-----43 | 4----- 3 | |
| | 7-----23 | |
| | 10-----21 | |

TABLE VII

The criteria, represented by number only, and the total score given each criterion for cities 100000 and above

| Essential | Desirable | Undesirable |
|-------------------------------|-----------|------------------|
| General Criteria | | |
| 1-----49 | 7-----10 | 2-----0 or below |
| 3-----34 | 8-----15 | 6-----0 |
| 4-----63 | 9-----11 | |
| 5-----61 | 13-----10 | |
| 10-----38 | 14-----4 | |
| 11-----64 | | |
| 12-----34 | | |
| 15-----34 | | |
| 16-----62 | | |
| 17-----37 | | |
| 18-----61 | | |
| Instructional Criteria | | |
| 1-----59 | 9-----27 | 13-----0 |
| 2-----37 | 10-----28 | 16-----0 |
| 3-----57 | 12-----23 | |
| 4-----56 | | |
| 5-----59 | | |
| 6-----64 | | |
| 7-----49 | | |
| 8-----56 | | |
| 11-----46 | | |
| 14-----44 | | |
| 15-----40 | | |
| 17-----56 | | |
| Maintenance Criteria | | |
| 1-----63 | 4-----27 | 8-----0 |
| 2-----57 | 12-----28 | 13-----0 |
| 3-----46 | | |
| 5-----33 | | |
| 6-----49 | | |
| 7-----56 | | |
| 9-----42 | | |
| 10-----66 | | |
| 11-----35 | | |
| Operation Criteria | | |
| 1-----56 | 3-----13 | 2-----0 |
| 6-----47 | 4-----7 | 5-----0 |
| 8-----43 | 7-----23 | 9-----0 |
| | 10-----21 | |

CHAPTER II

GRAPHIC REPRESENTATION OF PAYROLL PROCEDURES. APPLICATION
OF CRITERIA AND BEST METHOD CHOSEN

In selecting the type of graph to use in representing payroll practices, a number of methods were considered. Graphic methods were studied in order to select the type of graph best suited to this problem. The method adopted was suggested by a graph used by W.C.Bober(11) in his article, "Graphic Planning of the Payroll", in the Industrial Management magazine, V 60:336-337, Nov.1920. This method was adopted because it segregates the main steps and arranges them in the order of sequence. The minor steps are also arranged consecutively and are set off very distinctly, showing without question, and requiring no special study on the part of the reader to determine, the major steps to which they belong. No accompanying legend is required. The reader can learn at a glance the efficiency of the procedure.

Five main steps in payroll procedure have been discovered. The graphs, the evaluations, and the explanations are all made on the basis of these five steps. The total step score is found by totaling the minor steps, which represent statements evaluated by the judges chosen. The value given each step is the value given by the composite score of the judges shown in Chapter I, pages 21 to 29.

Graphic representation of the payroll procedures of thirteen public school systems appear on the following pages.

DIAGRAM I

PAYROLL PROCEDURE CITY NUMBER 1
Instructional

TIME KEPT

Principal makes out time report in duplicate, showing in detail days actually served, days absent and reason, with or without loss of pay, personal illness, and Institute attendance

Teacher fills blank at the bottom of the time record, showing days absent, cause, and person giving the excuse

Twenty days allowed for sick leave

At the end of each month the substitutes fill out and submit to the central office report showing day or part of day worked, person for whom substitution was made, and the grade in which the work was done.

Principal also keeps a form showing the absent teachers, and name of substitute

TIME REPORTED

One copy of the time report is sent to the central office, and one filed in the principal's office

CHECKING AND COMPILATION

Substitutes' reports are checked against the principal's report in the central office

Deductions and extensions are computed in the central office

The payroll compiled and the warrants are written on the basis of this report

DISTRIBUTION OF PAY

Warrants are put in separate envelopes and called for and distributed by the building principals

DIAGRAM II
PAYROLL PROCEDURE CITY NUMBER I
Operation

TIME KEPT AND REPORTED

Time for all custodians for both day and night work in a given building is reported to the chief engineer by the principal

Time for irregular janitor work is reported by the chief custodian

COMPILATION OF PAYROLL

Payroll is made in the office by the chief engineer from the time report sent to him by the principal for the regular custodians, both day and night work on one form

Payroll made on a separate form for irregular janitor as sent in by the custodians

Library payroll is made up by the librarian and sent to the central office

Clerical help in the central office is made up on a separate form

DISTRIBUTION OF PAY

Warrants are made out in the central office on the basis of payrolls submitted by the chief engineer and the librarian

Warrants are distributed by the principal to the building employees

DIAGRAM III
PAYROLL PROCEDURE CITY NUMBER I
Maintenance

TIME KEPT

Maintenance men report each morning to the superintendent of repairs

Work order and time sheet with the same job number on each is issued each man

Time sheet is signed by the principal when the work is completed

PAYROLL COMPILATION

The clerks in the office of the superintendent of repairs make up the payroll from time sheets turned by the workmen

This payroll is forwarded to the office of the superintendent of buildings and grounds where it is made in voucher form and forwarded to the central office

DISTRIBUTION OF PAY

Warrants are made on the basis of these vouchers, and distributed by the superintendent of buildings and grounds

DIAGRAM IV
PAYROLL PROCEDURE CITY NUMBER II
Instructional

TIME KEPT

Teachers do not register in and out daily-report only when absent

Teachers are allowed five days sick leave on full pay: one half pay for fifteen additional day. Not cumulative

TIME REPORTED

The building principal reports the names of all teachers in his building at the end of the first week

Subsequent reports, made every two weeks, contain names of absentees, substitutes, new employees, names and visits of supervisors

COMPILATION OF PAYROLL

List of names is mimeographed on payroll

Deductions and extensions computed in the central office, from time reports

Principals' reports are checked, and payroll is audited in central office, by secretary

Payroll is certified by the chairman of the committee, and approved by members of the board

PAYROLL ACCOUNTING

A summary sheet is kept for each teacher for the County Superintendent's report

DISTRIBUTION OF PAY

Warrants are made out on the basis of the principal's time report

Warrants are distributed to the teachers at the buildings, by the principals

DIAGRAM V

PAYROLL PROCEDURE CITY NUMBER 2
Operation and Maintenance
Irregular employees

TIME KEPT

Employees are given large time slips showing name, address, phone number, and rate of pay

Each job is entered on the time slip by the employee, showing amount of time used, job number, department, name of school, and kind of work done

The foreman, under whose supervision the work is done certifies each job when completed

TIME REPORTED

Time slips are forwarded to the secretary's office promptly at the close of duty on the fifteenth and last of each month unless previously called for by foreman or secretary

Employee submits a statement of claim for the work as indicated on the time slip. This statement is made on the regular voucher form, sworn to before a notary

COMPILATION OF PAYROLL

Vouchers are audited by the secretary, certified by the chairman of labor committee and approved by the board

Payroll is compiled in central office from data submitted on the time slips and verified on voucher form

DISTRIBUTION OF PAY

Employees get their warrants at the central office, and sign the payroll as a receipt for pay

DIAGRAM VI

PAYROLL PROCEDURE CITY NUMBER 2
Operation and Maintenance
Regular employees

TIME REPORTED

Building principals report the time from personal knowledge of the work done each two weeks

Time report shows the name of employee, number of days absent, date of absence cause and supply, and the date supplied

PAYROLL COMPILED

Payroll is compiled in the central office on the basis of time reports, on regular form

DISTRIBUTION OF PAY

Employee calls at the central office for pay, and signs the payroll as an indication that payment has been received

DIAGRAM VII

PAYROLL PROCEDURE CITY NUMBER 3
Instructional

TIME KEPT

On a daily attendance record card showing absence and reason by code for entire year

Ten days sick leave allowed. Dr.'s certificate must accompany sick leave for more than five days

Supply teacher keeps her own record showing date of supply, for whom, in what grade

Supply teacher registers in and out on the principal's report. The two reports checked against each other in the central office

TIME REPORTED

The daily time card is certified each month by the principal and sent to the central office for payroll purposes

Substitute report, of principal sent to central office. Substitutes send their own reports to the supt.'s office. Both checked

Payroll Compiled

Payroll is compiled in the central office from data shown on the attendance cards and substitute reports. Substitutes have separate payroll with office clerks. Also distribution by buildings

DISTRIBUTION OF PAY

Warrants are made out on the basis of the principal's reports and sent ~~et~~ to the various buildings for distribution by the principals

ACCOUNTING RECORDS

Attendance cards have provision for salary control account.

When filed, attendance cards serve as permanent records for individuals

DIAGRAM VIII

PAYROLL PROCEDURE CITY NUMBER 3
Operation and Maintenance

TIME KEPT

Daily records kept on cards similar in size and form to those of instructional staff

Time cards given day laborers, provision for different jobs, time on each. Cards made in duplicate, certified by foreman, copy filed, other sent to central office with time reports.

Day laborers also given job time card showing hours worked, rate, and amount due. Workman signs, lists the number of jobs and kind of work done

TIME REPORTED

Time cards, duplicate time slips, and workman's time cards sent to central office semi-monthly

Salaried men have ten day sick leave. Dr's certificate must accompany continuous five day illness

Truck drivers turn in milage records, workmen carfare records from office to job, job to job

COMPILATION OF PAYROLL

Payroll for salaried men made out on the basis of time reported on attendance cards

Time cards of workmen are checked against foremen's reports in central office payroll compiled, showing hours worked, rate, transportation account and amount due payee

PAYROLL ACCOUNTING

Attendance cards show salary control account. Budgetary control for salaries kept

Two distribution sheets kept, showing distribution by buildings, of workmen, and hours in each

Individual sheets showing distribution by buildings and by funds, number of hours worked, and total due employee

DIAGRAM IX
PAYROLL PROCEDURE CITY NUMBER 4
Instructional

TIME KEPT

No daily record is kept of teachers except in high school. Principal reports only absences and substitutes

Five days cumulative sick leave allowed

COMPILATION OF PAYROLL

Building principal calculates deductions and extensions, and compiles payroll for teachers in his building

The payroll is compiled in duplicate. One copy is sent to the central office, and one is filed in the principal's office

DISTRIBUTION OF PAY

Voucher-checks are made out on the basis of the payroll records and sent to the building principal for distribution

No control account, either of sick leave or salary is evident

There is no check, evidently, on the principal's report

DIAGRAM X
PAYROLL PROCEDURE CITY NUMBER 4
Operation

TIME KEPT

Janitors' absences are kept on a relief card when a substitute is needed. Card shows number of hours substitute worked, in place of whom, and substitute's name

PAYROLL COMPILED

The payroll is compiled on the basis of the relief card by the superintendent of buildings and grounds

Payroll made in voucher form and submitted to the board of education by the superintendent of buildings and grounds

DISTRIBUTION OF PAY

Warrants are made out on the basis of the vouchers thus submitted, and sent to the supt. of buildings and grounds for distribution

No salary control or budgetary control accounts indicated

--- DIAGRAM XI ---

PAYROLL PROCEDURE CITY NUMBER 4
MaintenanceTIME KEPT

Employee is given a time slip showing amount of time for each job on which he works, and for entire day

Time slip is turned in daily at the office of the superintendent of buildings and grounds

Work order indicates no job number, or workman's number. Only date, school and job

COMPILATION OF PAYROLL

The payroll is made up on the basis of the time slip in the office of superintendent of buildings and grounds

The payroll is made in duplicate voucher form, and submitted to the board of education. One copy filed in office of superintendent of buildings and grounds

LABOR ACCOUNTING

The form shows distribution of shop payroll to buildings and classifications

Another distribution is made showing maintenance costs per building per month.

A third record is kept for each individual showing number of hours employed in each building

No control accounts are evident

DIAGRAM XII

PAYROLL PROCEDURE CITY NUMBER 5

TIME KEPT

Method of keeping the time not indicated for either instructional or operation personnel

TIME REPORTED AND PAYROLL COMPILED

The principal fills out report in duplicate for himself, teachers, janitors, and clerks in his building, showing name, grade, days absent, and time of substitute

Combines time report, payroll form and fees collected.

This report is sent to the central office where deductions are calculated and extensions are made showing amount due

DISTRIBUTION OF PAY

Warrants are made out on the basis of the time reports, and sent to different buildings in individual envelopes

Teachers sign enclosed slips as receipt

MAINTENANCE AND CAFETERIA

Work orders are written by hand and give to the men each morning. No definite check is made on their work

Maintenance men are under the supervision of the business manager

Time is kept by two of the group for the entire maintenance staff

Time keepers report to the business manager. Business manager sends time lists to payroll clerk, in the office of the superintendent of schools

Payroll is compiled on the same for used in the instructional division

Cafeteria payrolls are submitted by manager and paid out of the cafeteria fund

DIAGRAM XIII

PAYROLL PROCEDURE CITY NUMBER 6
Instructional

TIME KEPT

By a time clock in the senior high school

By careful record in elementary schools

Teachers are allowed ten days sick leave.
Full deduction of salary after that time

Teachers are paid for time put in beyond
basic day

COMPILATION OF PAYROLL

The payroll is compiled by the building
principal on the basis of time records.
Principal also computes deductions,
and makes extensions etc.

Time is allocated to instructional, ~~X~~ divisions - Elementary, Supervision etc.

PAYROLL REPORTED

The payroll containing twenty-two items
is made in triplicate. The original is
filed in the principal's office, the dup-
licate is sent to the secretary of the
board, and the triplicate is sent to the
superintendent

PAYROLL ACCOUNTING

In addition to the payroll form, a record of
teachers' claims is kept, showing claim number
warrant number, payment wuthorized, and amount
paid

SERVICE RECORDS

A service record is kept showing days of service,
increase of salary, salary, and bonus over period
of years

DISTRIBUTION OF PAY

Payroll is checked, and warrants made are sent
to the building principals for distribution

DIAGRAM XIV

PAYROLL PROCEDURE CITY NUMBER 6
Operation

TIME KEPT

Superintendent of buildings and grounds certifies the time records, method not indicated

COMPILATION OF PAYROLL

Operation payroll is compiled in duplicate and certified by the superintendent of buildings and grounds

PAYROLL SENT TO CENTRAL OFFICE

The original copy is filed in office of superintendent of buildings and grounds; the duplicate is sent to the office of the clerk of the board where it is checked and filed

DISTRIBUTION OF PAYROLL

Warrants are made out in the central office on the basis of time reported on the payroll forms, and distributed by the superintendent of buildings and grounds

DIAGRAM XV

PAYROLL PROCEDURE CITY NUMBER 6
Maintenance

TIME KEPT, CONTRACT WORK

The work order is issued by the superintendent of buildings and grounds, and sent to the principal during the school months, to the janitor or engineer during the summer months

Time of arrival, time of leaving, name of workman, kind of work, and total time are kept by person to whom work order was sent, and reported to the superintendent of buildings and grounds on labor report

DAY-LABOR, HEATING & PLUMBING, TIME KEEPING

Verbal work orders issued to day-laborers

A shop order is made in duplicate for heating and plumbing, showing provision for kind of job, job number, number of hours, material used, and total cost

Each person keeps his own time on a time slip showing job and time analysis. Time slip is certified by the janitor of the building in which the work was done

Compilation of payroll

The payroll is compiled from the time slips and work orders in the office of the superintendent of buildings and grounds at the close of a threeweeks pay-period

The labor payroll is submitted to the board after being certified by the superintendent of buildings and grounds

Secretary submits the labor payroll to the chairman of the labor committee for approval

DISTRIBUTION OF PAY

Warrants are made on the basis of the certified payroll and sent to the superintendent of buildings and grounds for distribution

PAYROLL PROCEDURE CITY NUMBER 6

City number six has an additional payroll for general control, which shows segregation by departments as follows:

- Board of Education and secretary
- Department of Buildings
- Department of Supplies
- Department of Superintendence
- Department of Vocational relations
- Department of Co-ordinate activities

This payroll is made out and certified by heads of departments

DIAGRAM XVI
PAYROLL PROCEDURE CITY NUMBER 7
Instructional

TIME KEPT

Teachers daily attendance record is kept by the building principal

Provision is made on the back of the attendance record for absences and substitutes

Only absentees and substitutes are reported to the central office

PAYROLL COMPILED

Principal makes out the payroll on the basis of his time records, and sends it to the central office with daily attendance records and time reports

The principals' records are checked in the central office with daily attendance records and time reports by a committee of board

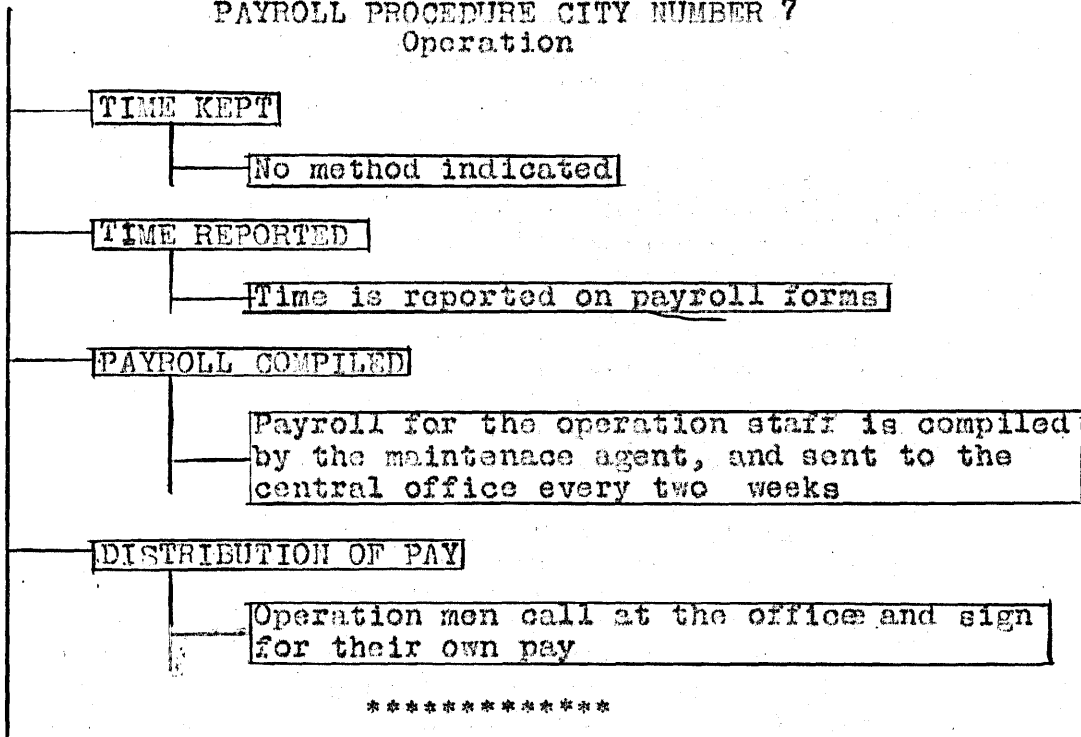
Payroll records are audited by the city auditor

DISTRIBUTION OF PAY

The auditor makes out the salary checks and sends them to the central office

Principals call at the central office for and sign the payroll for the different teachers and distribute the pay to them

DIAGRAM XVII

PAYROLL PROCEDURE CITY NUMBER 7
Operation

Maintenance

TIME KEPT

Maintenance men are given a time slip on which to record dates, day of week, work performed, hours on each job, and number of days worked. No provision is made for certifying the time either by himself or the foreman

Work orders are given each man with the job number indicated thereon

Maintenance agent compiles labor payroll and certifies same to the board of education

Laborers get warrants at the office after signing the payroll

DIAGRAM XVIII

Payroll procedure city number 8
Instructional

TIME KEPT

Teachers register in and out daily at the high school only

Principals are responsible for the time of teachers in the various buildings

TIME REPORTED

Building principals report teachers' time on a voucher form which combines payroll, time report, and substitutes' report

Time record shows days taught, excused and unexcused absences, names of teachers, and substitutes' records

Salary data, and deductions and expensions are computed in the office of the clerk of the board

DISTRIBUTION OF PAY

Warrants are made out by the clerk of the board on the basis of time reported and sent to the principals for distribution or mailed direct to the individual if so desired

Time is certified by the superintendent of buildings and grounds for both operation and maintenance men

Warrants are distributed at the convenience of the employees - call at office, thru the mail or by the superintendent of buildings and grounds

PAYROLL ACCOUNTING

Salary control accounts are kept in ledger form for salaried employees

Budgetary control account is kept for salary appropriations

Audit yearly

DIAGRAM XIX

PAYROLL PROCEDURE CITY NUMBER 9
Instructional

TIME KEPT

Building principal keeps time for teachers in his building

TIME REPORTED

Principal reports to the superintendent the number of days taught by regular, substitute and supply teachers

Report also shows absence, attendance, and times tardy

Superintendent certifies principals' report to the business manager

COMPILATION OF PAYROLL

Payroll is compiled in duplicate by the business manager. One copy sent to controller

Business manager makes voucher for total payroll in four copies, original sent to secretary of board of education

Voucher, signed by secretary of the board, is sent to chairman of finance committee

Chairman of finance committee signs voucher and sends it to the board of education. The president of the board of education signs voucher and returns it to the business mgr

Vouchers 1 and 2 sent to the city controller by the business manager

Voucher 1 signed and filed with the controller
Voucher 2 is stamped and returned to bus mgr with check drawn on treasurer in favor of board of education for total payroll

Check and voucher 3 are sent to the treasurer of the board of education

DISTRIBUTION OF PAY

Checks are made in the office of business manager and sent to the secretary of the board of education for signature

Individual checks are returned to the business manager

Payroll number 1 and individual checks sealed in envelopes and sent to different principals by the janitors

Principal delivers individual checks to the teachers

Principal signs the payroll and returns the same to the business manager by mail
Payroll number 1 is filed by business mgr

Individual checks return to the treasure of board thru clearing house

PAYROLL ACCOUNTING

Monthly statement is made by the treasurer of the board and sent with canceled checks to the business manager

A monthly financial report is made by the business manager in ten typewritten copies. One is sent to each of the seven members of the board of education before the monthly meeting of the board. One copy is filed by the secretary of the board of board of education, one with the business manager, and one copy filed in the minute book

DIAGRAM XX

PAYROLL PROCEDURE CITY NUMBER 10
Instructional

TIME KEPT

Daily register is required of all teachers

Principal is responsible for time records

TIME REPORT AND PAYROLL COMBINED

The time report is combined with the payroll form

The building principal makes out the time report which the teachers sign by way of verification

Deductions and extensions are calculated in the central office

Wage data, and other necessary data kept in the central office

DISTRIBUTION OF PAY

Warrants are made on basis of amounts shown on payroll and distributed by the principals in white schools

Separate form is made for colored teachers and other employees who call at the office for their pay and sign the payroll by way of receipt

DIAGRAM XXI

PAYROLL PROCEDURE CITY NUMBER 10
Operation and Maintenance

TIME KEPT

All men except two carpenters are on salary basis. Time is kept for information only

Each Maintenance employee is given a time slip showing the school, date, kind of work number of hours, and signature of employee

Time is reported on a card showing name, school, number of hours, kind of work and days for all laborers and janitors to the maintenance superintendent

PAYROLL COMPILATION

Payroll is compiled in the central office from data shown on the time cards

Payroll form is that used for colored teachers and all other employees

DISTRIBUTION OF PAY

All employees call at the central office for their pay and sign the payroll by way of receipt

DIAGRAM XXII

PAYROLL PROCEDURE FOR CITY NUMBER 11
Instructional

TIME KEPT

Building principal keeps teachers' attendance record

Teachers allowed five days sick leave on full pay. Cumulative from year to year

Substitutes make report of their services direct to the superintendent

Teachers are allowed fifteen days leave in addition to the five, if they pay substitute

TIME REPORTED

The principal makes a monthly time report showing times absent, times tardy, name, date, and time of service in hundredths, of substitutes

The principal's name must come first on the time report. Substitutes' names in red ink

COMPILATION OF PAYROLL

Substitutes' individual reports are checked against the principals' reports in the central office

Payroll is compiled in the central office from the principals' time reports

Addressograph is used to enter names on the payroll, warrants, and warrant register

PAYROLL ACCOUNTING

Individual records are kept showing: absences with reasons coded, for entire year, time of service, annual salary, monthly salary value by the week and by the day, control account for sick leave, and for salary

Distribution of Pay

Warrants addressographed, mailed in window envelopes to the employees' address

DIAGRAM XXIII

PAYROLL PROCEDURE CITY NUMBER 11
Maintenance

TIME KEPT

Employee is given a daily time slip on which to register different jobs, number of hours on each job, and car fare. Must be filled out and filed in the office daily

Instruction sheet is made in duplicate, one copy is filed in the office, and one given to the foreman WHO certifies the same

Foreman passes his instruction sheet on to the workmen who register their number, number of hours, and material used

Time slips are posted daily to time sheets in the office of the chief engineer

Daily slip checked against the workman's report

TIME REPORTED

Workman's time is reported on the time sheets showing number of hours each day, total hours, rate per hour, amount due, account number, and distribution by buildings

COMPILATION OF PAYROLL

The payroll is compiled in the central office from data reported on the time sheets

Addressograph is used to enter names on the warrants, and on the warrant register

DISTRIBUTION OF PAY

Addressographed warrants are mailed in window envelopes to the address of the employee

DIAGRAM XXIV

PAYROLL PROCEDURE CITY NUMBER 12
Instructional

TIME KEPT

Absences only are recorded

Substitute teacher fills in a form showing: Date of work, name, reason for work, school length of time, type of work, name, and certification by the principal

The teacher makes out a report of his own absence

Cumulative record of absences for each teacher is kept in card index form in superintendent's office

TIME REPORTED

Substitute's report and teachers' absence reports are sent to the central office and checked against each other. Substitutes file their reports in the central office

Absent reports are kept in the office of the principal

Absent reports are sent to the central office where they are checked against the substitute report

COMPILATION OF PAYROLL

Payroll is compiled in the central office on the basis of the absence and substitute reports

Payroll is sent to the clerk's office where warrants are made out and sent to the building principals for distribution

Each teacher must sign a paper authorizing the clerk to deliver the warrant and this signature serves also as a receipt for pay

DIAGRAM XXV

PAYROLL PROCEDURE CITY NUMBER 13
Instructional

TIME KEPT

Teachers register in and out at high school only

Cumulative sick leave, up to twenty days is kept in card index form in the central office

Substitute record kept in card form in the central office

TIME REPORTED

Principal reports absences only, with date and cause

Substitute report is an integral part of time report. Thus absences and substitution are easily checked in the central office

COMPILATION OF PAYROLL

Payroll sets of ten are compiled in mimeographed form at the beginning of the year showing the teachers' names, monthly salary, yearly salary, and provision for additions and deductions

Warrants are made out on the basis of time reports and sent to the building principals for distribution

PAYROLL PROCEDURE CITY NUMBER 13
Operation

Superintendent of buildings and grounds makes the janitor payroll similar to that of the instructional staff

Substitute janitors' time is recorded on card form showing name, date, job number, hours worked and jobs completed

These two reports are sent to the central office where warrants are made out on the basis of time reported, and sent to the superintendent of buildings and grounds for distribution

Maintenance

Work orders are issued to workers, showing in duplicate job number, date completed, authorization, estimate, and total cost

Worker also given a time card showing name, date, job number, hours worked, jobs completed

Time cards are turned in at the office of the superintendent of buildings and grounds where job records are completed from the different time cards

Individual distribution time sheets are made up from the job record cards

Workers' time is sent to the central office on voucher forms, from which warrants are written and sent to the superintendent of buildings and grounds for distribution

CRITERIA APPLIED

In applying the criteria to the procedures studied, the composite scores described on page 30 were used. Thus in table 8, the judges considered it essential that persons included on the instructional payroll should register in and out daily; that ^{the} principal be responsible for the keeping of time, both for himself and for his group; and that in case of continuous illness causing an absence of more than half of the allowed time, a Dr's certificate should accompany the excuse. Time keeping, the first major step, has, then, a total of six according to this measure.

Likewise the other major and minor steps were arranged and totaled, giving a total possible score of 40 for the instructional payroll. The same technic was used in arriving at the total scores of the operation and the maintenance payrolls.

The following tables, 8 to 12, show the process described in arriving at the total score of the three payrolls used in this study. Tables 11 and 12 show the optimum payroll practices on the basis of present practice, industrial practice, and factual criteria, for cities of varying sizes. The requirements for cities above 10,000 are so similar that only one table was made for the three groups, with variations indicated in the tables.

TABLE VIII
METHOD OF EVALUATING PAYROLL
PROCEDURE

Instructional

| Steps and values | Step score |
|---|------------|
| I TIME KEEPING----- | 6 |
| 2 Teachers register in and out | |
| 2 Time kept by the principal of the building | |
| 2 Sick leave accompanied by Dr.'s certificate | |
| if for more than half of allowed time | |
| II TIME REPORTING----- | 13 |
| 2 Days absent with reasons | |
| 2 Times tardy with cause | |
| 2 Report of teachers and substitutes combined | |
| 2 Coded for instructional divisions | |
| 2 Substitute report and principal's report | |
| checked | |
| 2 Report made by the principal | |
| III COMPILATION OF PAYROLL----- | 12 |
| 2 In central office | |
| 2 Names written over a period of months | |
| 2 Loose leaf forms | |
| 2 Deductions made in central office | |
| 2 Wage, pension, and salary data in central | |
| office | |
| 2 Mechanical devices | |
| IV DISTRIBUTION OF PAY----- | 4 |
| 2 Warrant or check | |
| 1 Optional: mail, principal, | |
| 1 Mechanical devices, addressograph etc., | |
| in large cities | |
| V Payroll Accounting ----- | 6 |
| 2 Salary control account for budgetary | |
| appropriations | |
| 2 Individual salary control account in ledger | |
| or card index form | |
| 2 Audit once a year | |
| Totals | 40 |

Read the foregoing table thus: If teachers register in and out daily, score 2; If time is kept by the principal, 2; sick leave, 2; total step score, 6. Likewise read the rest of the table.

TABLE IX

METHOD OF EVALUATING PAYROLL PROCEDURE
Operation Payroll

| Steps and values | Step score |
|---|------------|
| I TIME KEEPING----- 2 Regular employees register in and out daily 2 Time kept and reported by principal, head janitor, or chief engineer 2 Sick leave for a continuous illness of more than half allowed time, accompanied by Dr.'s certificate | 6 |
| II TIME REPORTING----- 2 Time report includes absence and substitute 2 Cause for absence 2 Reported by person keeping time | 6 |
| III COMPILATION OF PAYROLL----- 2 In the central office 2 Names of salaried men written once over a period of months 2 Salary and wage data kept in central office 2 Deductions calculated in central office 2 Loose leaf forms | 10 |
| IV DISTRIBUTION OF PAY----- 2 Warrant or check 2 By person reporting time 1 Semi-monthly payment | 5 |
| V PAYROLL ACCOUNTING----- 2 Salary control account for budgetary appropriations 2 Individual salary control accounts 2 Audit once a year | 6 |
| Total | 33 |

TABLE X

METHOD OF EVALUATING PAYROLL PROCEDURE
Maintenance Payroll

| Steps and Values | Step Score |
|---|------------|
| TIME KEEPING----- | 10 |
| 2 Time card on which to register in and out | |
| 2 Time slip, register time on each job-- combined work and material orders | |
| 2 Certified, foreman | |
| 2 Checked, slips vs cards, also with sheets | |
| 2 Allocation to departments and buildings | |
| TIME REPORTED----- | 6 |
| 2 Time sheets made up from time slips | |
| 2 In office of, and certified by supt. of buildings and grounds | |
| 2 Allocation of costs to buildings and de'pts | |
| COMPILATION OF PAYROLL----- | 10 |
| 2 In central office from sheets carefully checked | |
| 2 Cost allocation as in report | |
| 2 Loose leaf forms | |
| 2 Deductions: pension, garnishment, etc. made in central office | |
| 2 Rate, Salary data, etc., kept in central office | |
| DISTRIBUTION OF PAY----- | 5 |
| 2 Warrant of check | |
| 2 Paid semi-monthly | |
| 1 Optional: by mail, person in charge of main- tenance department | |
| PAYROLL ACCOUNTING----- | 6 |
| 2 Budgetary control account | |
| 2 Individual salary control account, card index or ledger form, salaried men | |
| 2 Audit once a year | |
| Total | 37 |

TABLE XI

The Optimum Payroll Practice For Cities 5,000 to 10,000
Based on School Practice, Industrial Practice
and Factual Criteria

TIME KEEPING

Regular employees register in and out daily (Desirable, but not essential, Criterion #2, Instructional criteria; # 1, Operation Criteria.)

Principal should keep the time for regular employees in his building

Sick leave for a continuous illness of more than half of the allowed time should be accompanied by a Dr.'s certificate (Desirable, but not essential)

Reasons for absences coded

TIME REPORTING

Days absent with reasons

Times tardy and cause

Report of teachers and substitutes combined

Coded for instructional divisions

Substitutes' reports and principal's report checked
(When substitute makes a separate report)

Report should be made by the principal

COMPILATION OF PAYROLL

One payroll for the whole system

Compiled in central office

Names written once over a period of months

Deductions made in the central office

Wage, pension and salary data kept in central office

Time slips and time sheets for maintenance men
should be checked in central office

Individual report of substitutes and principal's
report compared

Distribution of pay

Pay by Warrant or check

Method optional

PAYROLL ACCOUNTING

Salary control account for budgetary appropriation

Individual salary control accounts in ledger or
card index form

Audit once a year

TABLE XII

The Optimum Payroll Practice for Cities Above 10,000
Based on School Practice, Industrial Practice, and
and Factual Criteria

Instructional Payroll

TIME KEEPING

Employees should register in and out daily
Principal is responsible for keeping of time in his bld
Absences and reasons should be coded
Substitutes should keep an individual record to be
sent to central office
Sick leave for a continuous illness of more than half
the allowed time should be accompanied by Dr.'s cer-
tificate

TIME REPORTING

Days absent and reasons
Times tardy and cause
Report of substitutes and teachers combined
Coded for instructional divisions
Substitutes report and principal's report checked
against each other in central office
Report should be made by the principal

COMPILATION OF PAYROLL

Three payrolls optional, cities 10,000 to 30,000
Three payrolls essential, Cities above 30,000
Should be compiled in the central office
Names written once over a period of months
Deductions should be made in central office
Wage, pension, and salary data should be kept in central
office, where calculations are made.
Mechanical devices, cities above 100,000, addressograph,
signagraph, accounting machines

DISTRIBUTION OF PAY

Addressograph for writing warrants, or Remington accounting
machines for combining payroll and warrant writing
suggested
Pay by warrant or check
Distribution by mail, window envelopes; or by building
principals. The former preferable in large cities
Pay dates scattered, cities above 100,000

PAYROLL ACCOUNTING

Salary control account for budgetary comparisons
Individual salary control account in card index or ledger
Audit(as desired, at least once a year)

TABLE XIII

Shows the Total Score and Rank of Thirteen Cities
on the Basis of Factual Criteria
Obtained and Applied to
Each Procedure

| City Number | Rank | Score | Time Keeping | Time Reporting | Payroll Compil'tion | Pay Dist'n | Payroll Accounting |
|----------------|------|-------|-----------------|-------------------|------------------------|---------------|-----------------------|
| 3 | 1 | 33 | 6 | 10 | 10 | 3 | 4 |
| 11 | 1 | 33 | 4 | 10 | 12 | 4 | 4 |
| 8 | 3 | 31 | 4 | 8 | 10 | 3 | 6 |
| 13 | 4 | 27 | 4 | 10 | 10 | 3 | 0 |
| 5 | 5 | 25 | 2 | 10 | 10 | 3 | 0 |
| 12 | 5 | 25 | 2 | 10 | 10 | 3 | 0 |
| 2 | 5 | 25 | 2 | 8 | 10 | 3 | 2 |
| 1 | 8 | 23 | 2 | 10 | 8 | 3 | 0 |
| 9 | 8 | 23 | 4 | 8 | 8 | 3 | 0 |
| 10 | 8 | 23 | 4 | 6 | 10 | 3 | 0 |
| 16 | 11 | 21 | 4 | 8 | 4 | 3 | 2 |
| 4 | 12 | 17 | 2 | 10 | 2 | 3 | 0 |
| 7 | 12 | 17 | 4 | 6 | 4 | 3 | 0 |

Read the foregoing table thus: Cities numbered 3 and 11 tie for first rank in the matter of payroll procedures as measured by factual criteria used in this study. Likewise read the rest of the table.

TABLE XIV

Operation Payroll

Shows the total score and rank of seven cities on the basis factual criteria obtained and applied to each procedure

| School Number | Rank | Score | Time Keeping | Time Reporting | Payroll Compilation | Pay Distrib'n | Payroll Accounting |
|---------------|------|-------|--------------|----------------|---------------------|---------------|--------------------|
| 3 | 1 | 31 | 6 | 6 | 10 | 5 | 8 |
| 2 | 2 | 26 | 8 | 6 | 10 | 2 | 0 |
| 5 | 3 | 21 | 2 | 6 | 10 | 3 | 0 |
| 6 | 4 | 14 | 2 | 5 | 4 | 3 | 0 |
| 13 | 5 | 13 | 2 | 4 | 4 | 3 | 0 |
| 1 | 6 | 11 | 2 | 2 | 4 | 3 | 0 |
| 4 | 6 | 11 | 2 | 4 | 2 | 3 | 0 |

TABLE XIV B

Maintenance Payroll

Shows the Total Score and Rank of Nine Cities on the Basis of Factual Criteria obtained And Applied to Each Procedure

| School Number | Rank | Score | Time Keeping | Time Reporting | Payroll Compilation | Pay Distrib'n | Payroll Accounting |
|---------------|------|-------|--------------|----------------|---------------------|---------------|--------------------|
| 11 | 1 | 29 | 8 | 6 | 12 | 4 | 0 |
| 3 | 2 | 25 | 8 | 6 | 8 | 5 | 0 |
| 13 | 3 | 23 | 10 | 6 | 4 | 3 | 0 |
| 6 | 4 | 21 | 8 | 6 | 4 | 3 | 0 |
| 5 | 5 | 19 | 4 | 4 | 8 | 3 | 0 |
| 2 | 6 | 18 | 2 | 6 | 8 | 2 | 0 |
| 1 | 7 | 17 | 6 | 4 | 4 | 3 | 0 |
| 4 | 8 | 13 | 4 | 2 | 4 | 3 | 0 |
| 7 | 9 | 8 | 4 | 2 | - | 2 | 0 |

Read the foregoing Tables thus: table city number 3 of the Operation payroll Ranks 1, has a total score of 31, Time Keeping score 6, Time Reporting score 6, etc., Likewise read the remaining items.

TABLE XV

The Percentage the Total Score of Each City is
of the Possible Score on the
Optimum Payroll Procedure

Instructional Payroll

| City Number | percent |
|-------------|---------|
| 3----- | 82 |
| 11----- | 82 |
| 8----- | 77 |
| 13----- | 67 |
| 5----- | 62 |
| 12----- | 62 |
| 2----- | 62 |
| 1----- | 57 |
| 9----- | 57 |
| 10----- | 57 |
| 6----- | 52 |
| 4----- | 47 |
| 7----- | 47 |

Operation Payroll

| City Number | Percent |
|-------------|---------|
| 3----- | 93.9 |
| 2----- | 78.7 |
| 5----- | 63 |
| 6----- | 42 |
| 13----- | 39 |
| 1----- | 33 |
| 4----- | 33 |

Maintenance Payroll

| City Number | Percent |
|-------------|---------|
| 11----- | 78 |
| 3----- | 67 |
| 13----- | 62 |
| 6----- | 56 |
| 5----- | 51 |
| 2----- | 48.6 |
| 1----- | 45.9 |
| 4----- | 35 |
| 7----- | 21.6 |

Read the foregoing Tables thus: The total score of city number 3 is 82 percent of the possible score shown by the optimum payroll procedure. Likewise read the remaining items

CHAPTER III

ANALYSIS OF PAYROLL FORMS

Table XV shows the frequency of occurrence of different items on the payroll forms used by thirty-three public schools. In making this table, all the items discovered on the different forms were listed alphabetically and a check entered opposite the city or cities on whose payroll form this item was found. Table XXV in the appendix shows this distribution.

Chart number I on page 74 shows the percentage of schools on whose payroll forms different items appear.

Table XVI on page 75 shows the optimum payroll form on the basis of frequency of use of different items on payroll forms used by thirty-three cities.

Table XVII on page 76 shows the optimum payroll form when certain criteria are applied to Table XVI.

In like manner time reports for teachers and substitutes in sixteen cities are analyzed, chart and tables made and the optimum time report form set up.

Labor payroll forms, work orders, and labor time reports are also analyzed in this chapter, and the optimum forms on the basis of frequency of use are set up. However, the fact that only a few forms were available minimizes the importance of these optimum forms.

TABLE XV

Frequency of Occurrence Sundry Items On the Instructional
Payrolls of Thirty-Three Cities

| Items | Number of Schools |
|---|-------------------|
| Name of Employee | 33 |
| Name of School | 31 |
| Pay Period | 31 |
| Amount Due* | 30 |
| Rate ** | 29 |
| School Number, or Name | 19 |
| Deductions | 17 |
| Certified, Principal | 15 |
| Warrant or Check Number | 14 |
| Days Absent | 13 |
| Remarks | 12 |
| Certified, Secretary or Clerk | 11 |
| Position | 10 |
| Signature of Payee | 8 |
| Total Deductions | 8 |
| Time or Total Days | 7 |
| Totals | 7 |
| Additions | 6 |
| Cause of Absence | 6 |
| Days Absent, Illness | 6 |
| Other Deductions | 5 |
| Sheet Number | 5 |
| Certified, President or Member of Board | 5 |
| Days Absent, Other Causes | 4 |
| Date of Compilation | 4 |
| Voucher Number | 4 |
| Nine Items | 3 |
| Fifteen Items | 2 |
| Fifty-eight Items | 1 |

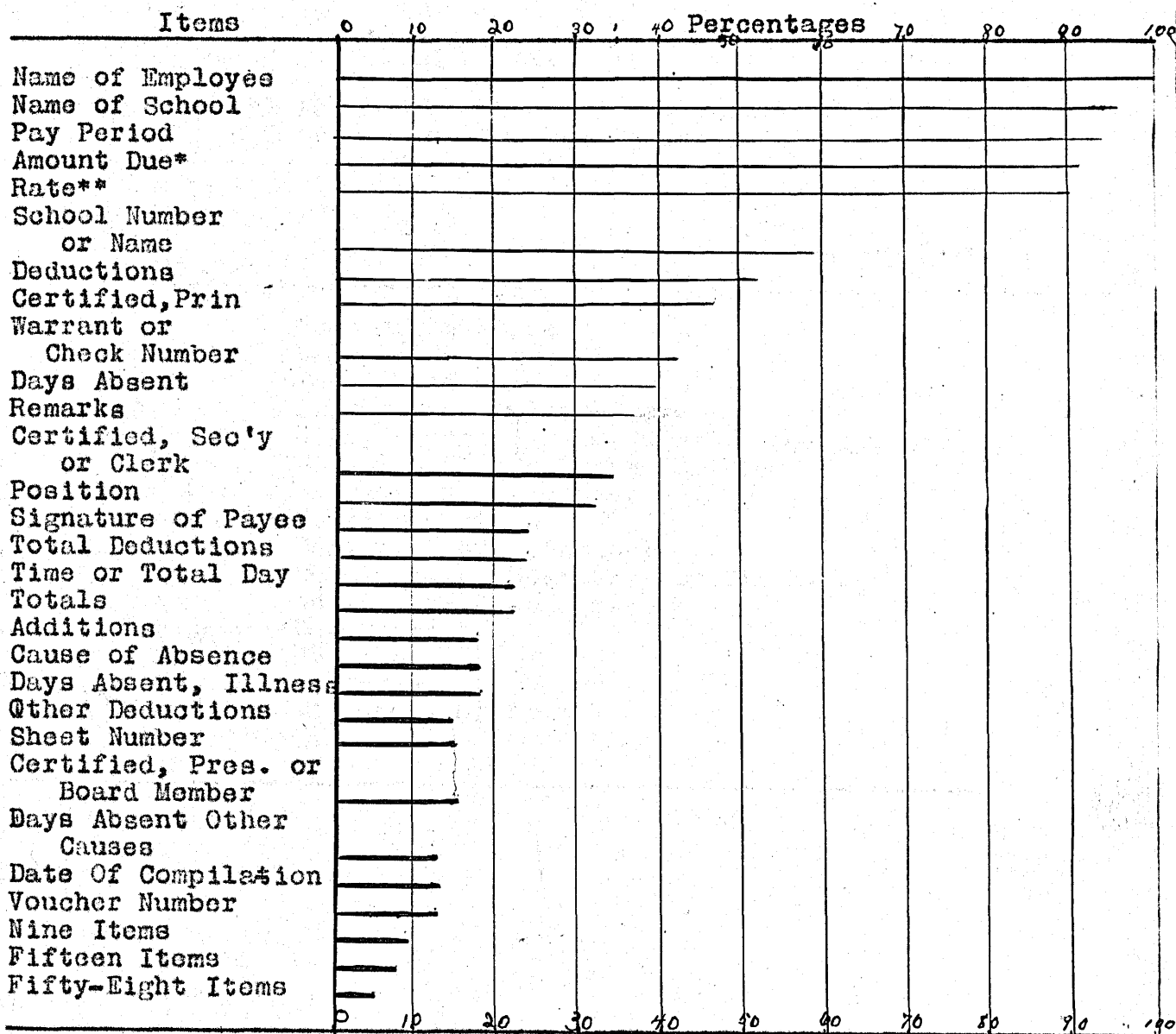
Read the foregoing table thus: Name of Employee appears on the instructional payrolls of thirty-three schools. Likewise read the remaining items of the table

*"Amount Due" Includes Amount of Warrant, Amount Paid, Amount Payable, and Amount, when that term unquestionably refers to the amount of money due payee.

**"Rate" includes Rate Per Day, Rate Per Month, Monthly Salary, Yearly Salary, and Contract Salary.

CHART I

Percentages of Schools on Whose Instructional Payroll
Sundry Items Appear



Read the foregoing chart thus: Name of Employee appears on 100 percent of the instructional payrolls of thirty-three schools. Likewise read the remaining items

* See note page 73, Table XV

** See note page 73, Table XV

TABLE XVI

Optimum Payroll Form on the Basis of Frequency of Use in
25 % or More of the Thirty-Three
Payrolls Analyzed

Name of Employee
Name of School
Pay Period
Amount Due Employee
Rate, Annual Salary, Monthly Salary, etc.
School Building Number or Name
Deductions - for What
Total Deductions
Certified by Principal
Certified by Secretary or Clerk
Warrant or Check Number
Days Absent
Remarks
Position
Signature of Payee

THE OPTIMUM PAYROLL FORM MEASURED

According to our criteria, certification of the payroll by the principal is not in order, for the payroll is compiled in the central office. The principal certifies the time reports from which the payroll is compiled. -Criterion # 14, Instructional Criteria.

The signature of the payee on the payroll is not necessary according to the criteria obtained. The call at the central office for pay is discarded in all four city groups. Criterion # 6, of the General Criteria.

Table XVI B shows the items that are suggested for the payroll forms as a result of the measures applied.

TABLE XVI B

| |
|---|
| Name of School |
| Pay Period |
| Name of Employee |
| Amount Due Employee |
| Employee's Position in the school system,- Department, Grade , or Room |
| Dates Absent |
| Rate of Pay |
| School Building or Number |
| Deductions-- Absences, P & A fund |
| Total Deductions |
| Certified by Secretary or Clerk, and Superintendent |
| Warrant number |
| Remarks |

TABLE XVII

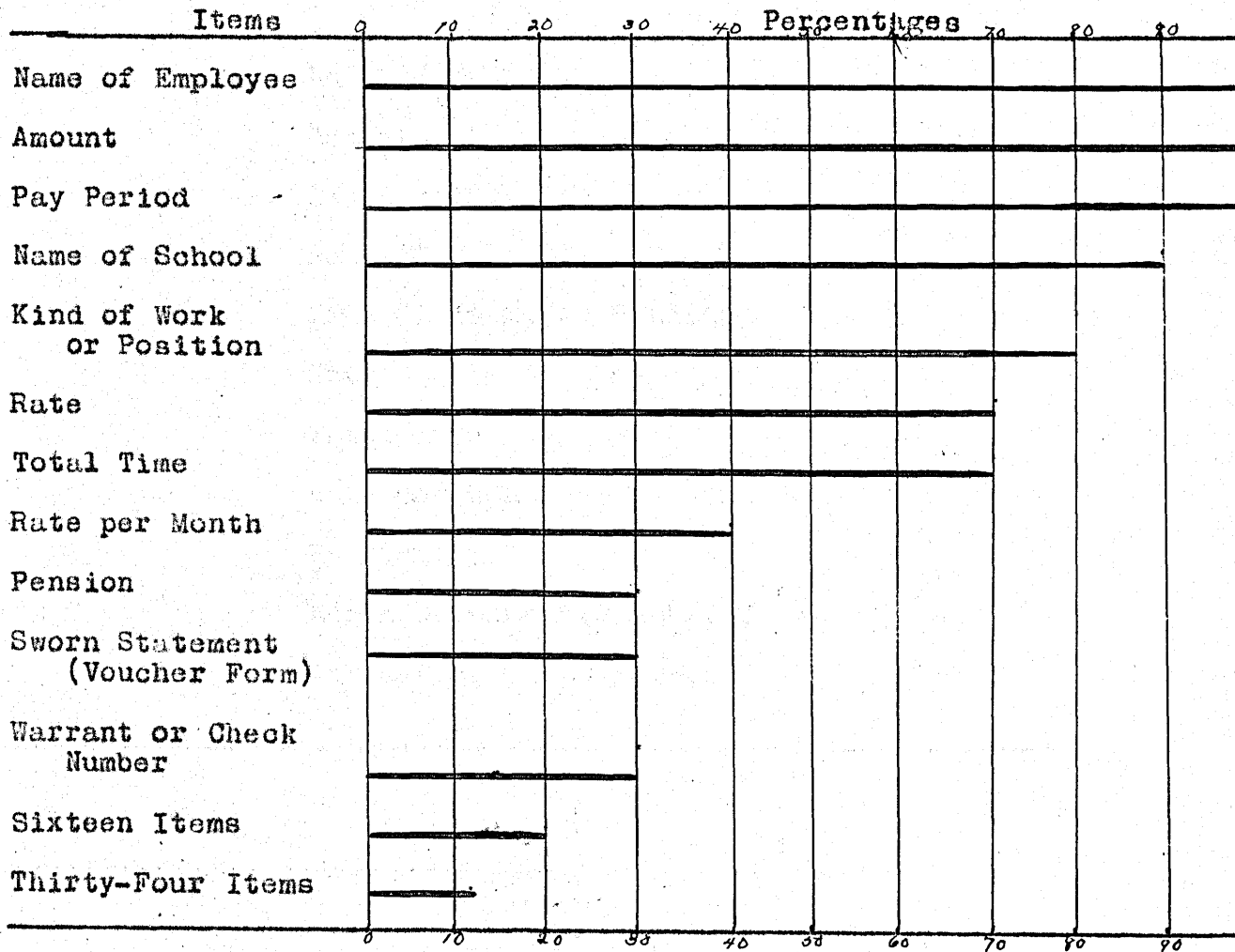
Frequency of Occurrence of Sundry Items On the Labor
Payrolls of Ten Schools

| Items | Number of Schools |
|--------------------------------|-------------------|
| Name of Employee | 10 |
| Amount | 10 |
| Pay Period | 10 |
| Name of School | 9 |
| Kind of Work or Position | 8 |
| Rate, Hour, Day, Annual Salary | 7 |
| Total Time | 7 |
| Rate Per Month | 4 |
| Pension | 3 |
| Sworn Statement (Voucher Form) | 3 |
| Warrant or Check Number | 3 |
| Sixteen Items | 2 |
| Thirty-Four Items | 1 |

Read the foregoing chart thus: Name of Employee appears on ten of the payrolls of the ten schools reporting labor payrolls. Likewise read the remaining items

CHART II

Percentage of Schools on Whose Labor Payrolls Sundry Items Appear



Read the foregoing chart thus: Name of Employee Appears on 100 % of the Payrolls of the Ten Schools Reporting Labor Payrolls. Likewise read the Remaining Items.

TABLE XVIII

The Optimum Labor Payroll Form on the Basis of Frequency
of Use in 25 % or More Cities Reporting
Labor Payrolls

Name of Employee

Amount

Pay Period

Name of School

Kind Of Work, or Position

Rate

Total Time

Rate per Month

Pension

Sworn Statement(Voucher Form)

Warrant or Check Number

TABLE XIX

Frequency of Occurrence of Sundry Items on the Time Reports
of Teachers and Substitutes in Sixteen Cities

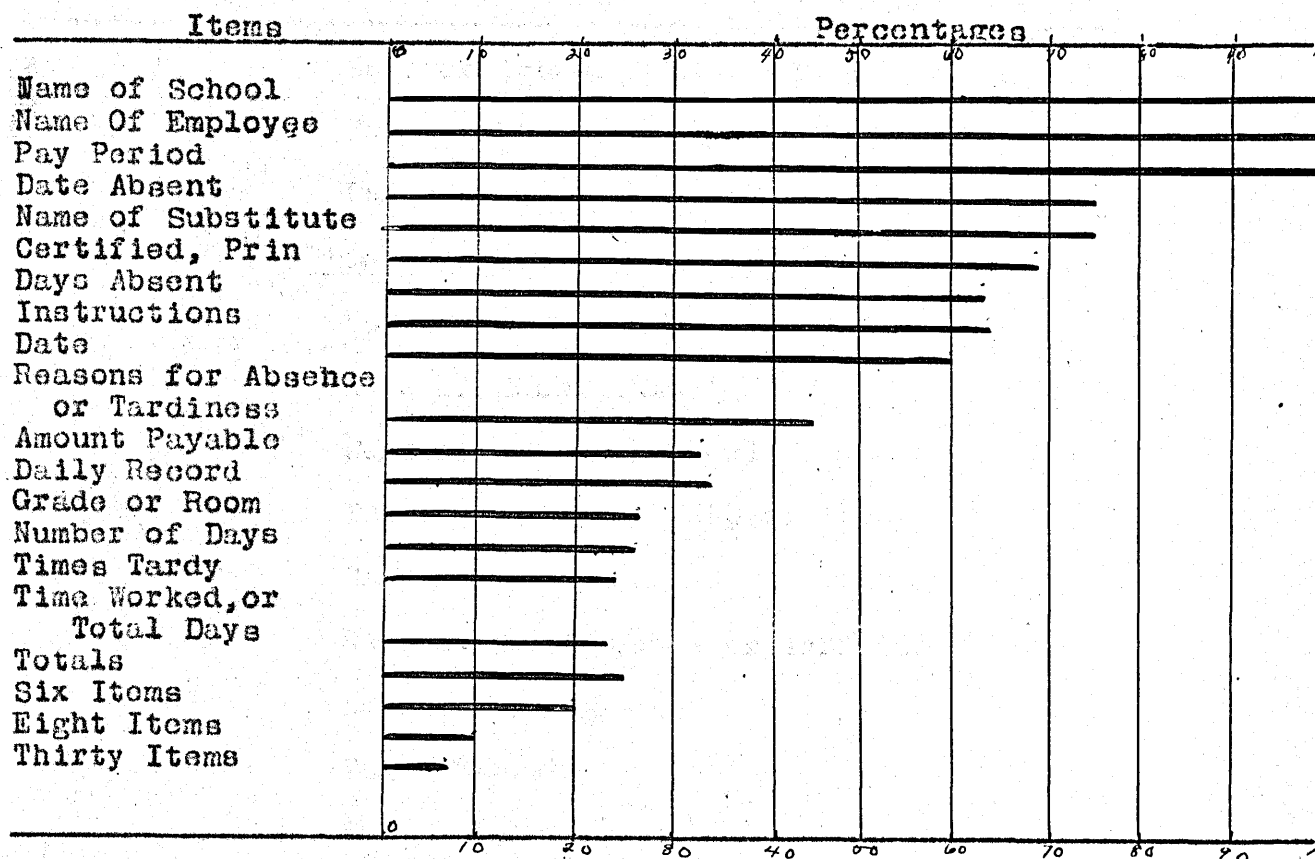
| Items | Number of Schools |
|----------------------------------|-------------------|
| Name of School | 16 |
| Name of Employee | 16 |
| Pay Period | 16 |
| Date Absent | 12 |
| Name of Substitute | 12 |
| Certified, Principal | 11 |
| Days Absent | 12 9 |
| Instructions | 8 |
| Date | 9 |
| Reasons for Absence or Tardiness | 7 |
| Amount Payable | 5 |
| Daily Record | 5 |
| For Whom Substituted | 5 |
| Grade or Room | 4 |
| Number of Days | 4 |
| Times Tardy | 4 |
| Time Worked, or Total Days | 4 |
| Totals | 4 |
| Six Items | 13 |
| Eight Items | 2 |
| Thirty Items | 1 |

Read the above table thus: The Name of School appears
on the time reports of sixteen cities.

Likewise read the remaining items

CHART III

The Percentage of Schools on Whose Time Reports for Teachers and Substitutes Sundry Items Appear



Read the foregoing chart thus: Name of School appears on 100 % of the time reports of the schools having time reports for teachers and substitutes. Likewise read the remaining Items.

TABLE XX

Optimum Time Report on the Basis of Frequency of Use in
25 % or More of the Cities Reporting

| |
|----------------------------------|
| Name of School |
| Name of Employee |
| Pay Period |
| Date Absent |
| Days Absent |
| Name of Substitute |
| Certified by Principal |
| Instructions for Keeping Time |
| Date |
| Reasons for Absence or Tardiness |
| Amount Payable |
| Daily Record |
| For Whom Substituted |
| Grade or Room |
| Number of Days Taught |
| Times Tardy |
| Total Time |
| Totals |

TABLE XXI

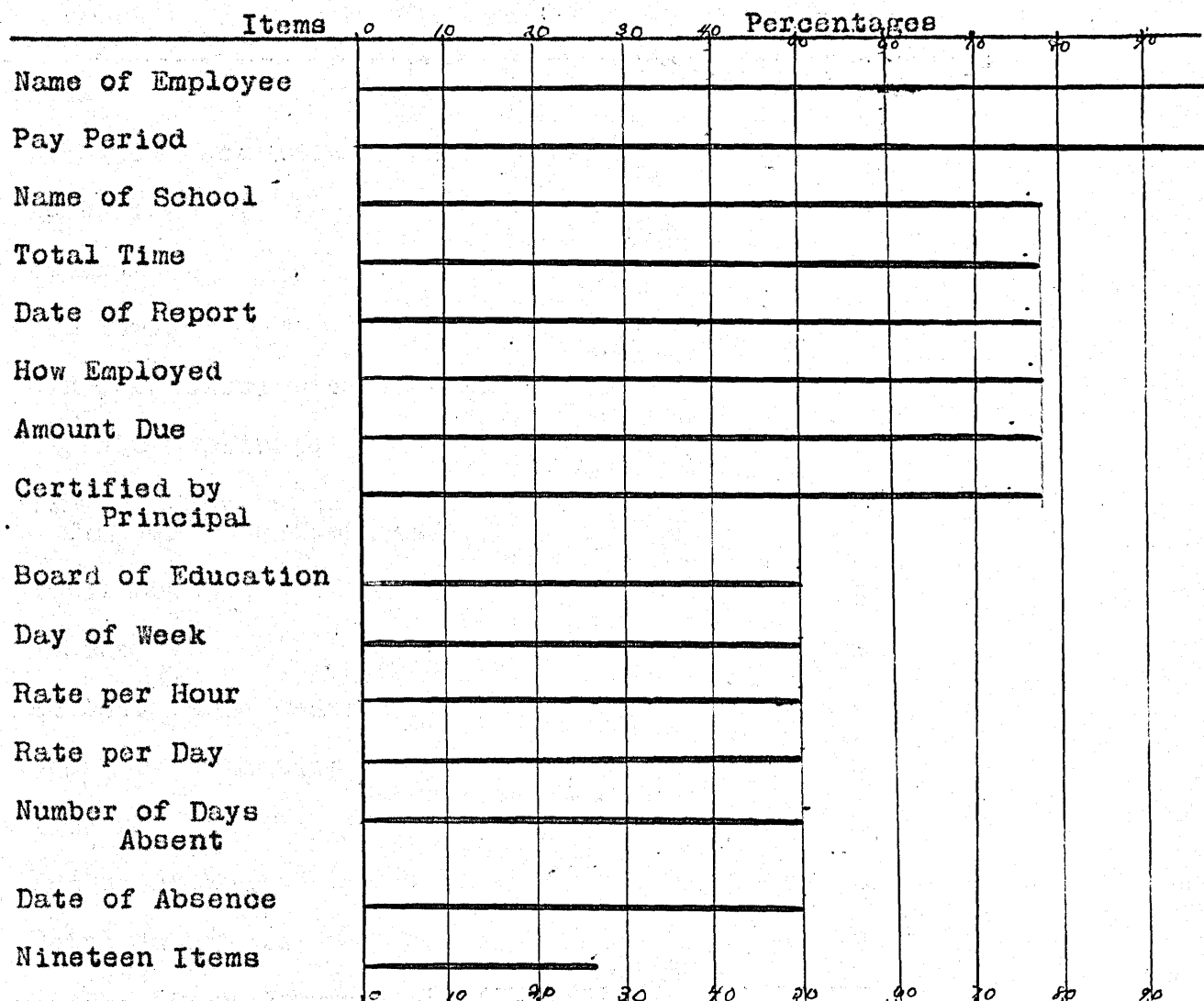
Frequency of Occurrence of Sundry Items on Time Reports
Other than Instructional in Four Different Schools

| Items | Number of Schools |
|------------------------|-------------------|
| Name of Employee | 4 |
| Pay Period | 4 |
| Name of School | 3 |
| Total Time | 3 |
| Date of Report | 3 |
| How Employed | 3 |
| Amount Due | 3 |
| Certified by Principal | 3 |
| Board of Education | 2 |
| Day of Week | 2 |
| Rate Per Hour | 2 |
| Rate Per Day | 2 |
| Number of Days Absent | 2 |
| Date of Absence | 2 |
| Nineteen Items | 1 |

Read the above table thus: Name of Employee appears on the time reports other than instructional, in four different schools. Likewise read the remaining items.

CHART IV

Percentage of Schools on Whose time Report Other Than
Instructional, Sundry Items Appear



Read the foregoing chart thus: Name of Employee appears on 100 % of the time reports other than instructional, in the four schools reporting such time reports. Likewise read the remaining items.

TABLE XXII

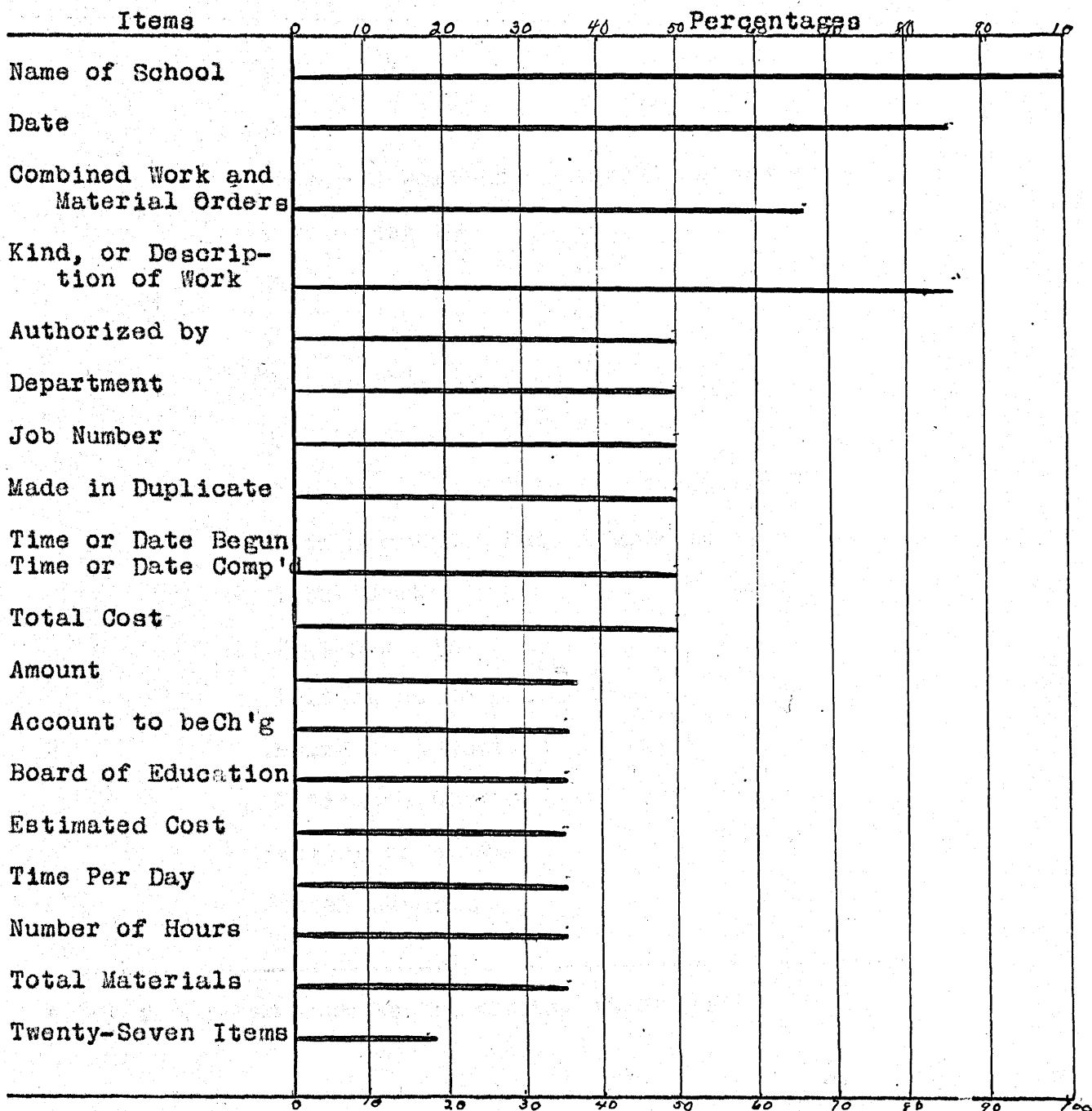
Frequency of Occurrence of Sundry Items on the Work
Orders of Six Different Schools

| Items | Number of Schools |
|-----------------------------------|-------------------|
| Name of School | 6 |
| Date | 5 |
| Combined Work and Material Orders | 4 |
| Authorized By | 3 |
| Department | 3 |
| Job Number | 3 |
| Kind, or Description of Work | 5 |
| Made in Duplicate | 3 |
| Time or Date Begun | 3 |
| Time or Date Completed | |
| Total Cost | 3 |
| Amount | 2 |
| Amount to Be Charged | 2 |
| Board of Education | 2 |
| Time per Day | 2 |
| Number of Hours | 2 |
| Total Materials | 2 |
| Twenty Seven Items | 1 |

Read the above table thus: Name of School appears on six of the work orders for the schools reporting work orders. Like-read the remaining items on the table.

Chart V

Percentage of Schools on Whose Work Orders Sundry Items Appear



Read the foregoing Chart thus: Name of School appears on

100 % of the work orders in schools using Work orders.

Likewise read the remaining items

TABLE XXXIII

Optimum Form for Work Orders on the Basis of Frequency
of Use in 25 % or More of Six Cities

Name of School

Date

Combined Work and Material Orders *

Authorized By

Department

Job Number

Description of Work

Made in Duplicate *

Time Begun and Time Completed, or

Date Begun and Date Completed

Total Cost

Time per Day

Account to Be Charged

Board of Education

Estimated Cost

Number of Hours

Total Materials

* Not really an item, ^{but} an accounting technique

CHAPTER IV

BUSINESS AND INDUSTRIAL ORGANIZATIONS WHOSE PAYROLL PROCEDURES SEEM TO BE ANALOGOUS TO THOSE OF PUBLIC SCHOOLS

It was the belief of the author that much could be learned from successful business and industrial organizations whose payroll practices seemed to be somewhat analogous to those used in public school systems. With this idea in mind, a few organizations of varying sizes were selected with the view to getting their methods of keeping and reporting time, compiling payrolls, checking time and labor, verifying, and certifying time records and payrolls, and their steps in distributing pay. In some cases these data were secured by correspondence; in others by personal visitation; and others from literature in the way of municipal surveys, or authentic reports of heads of paying divisions.

The time spent in interviews was a very enjoyable as well as profitable to the person seeking information. General managers readily gave their consent to an interview when the purpose of it was made clear. The paymaster, the time-keeper, or the accountant took time to explain carefully the different forms used, and the various steps in the procedure that needed special explanation. Grateful acknowledgment of these courtesies is hereby accorded.

There is a wide variation in the size and the types of institutions studied. The smallest, a municipal system, employed between fifty and seventy-five persons, depending on the season and the amount of work to be done. The method

of keeping and accounting time in this organization is very simple.

The smallest industrial organization studied employed about 150 persons. Time is kept on a piece work basis with a bonus for employees, the formula for which was originated by the company. The time cards are so arranged that not only are the in and out time records made by the clock, but also the start and the finish of each job is also thus recorded. This card shows provision for the description of the work done, and the machine and operator numbers. The timekeeper checks this time card against the work orders which show the allowed time for the job as indicated by the planning department, also the provision for the bonus.

The pay checks are distributed by the superintendent in person ^{to} the machine operatives, and by the foreman to the employees in the mill.

When the checking and posting are complete, the time card furnishes data for both the payroll, and for the classification of labor costs. The ^{plan is} simple, efficient, and compact.

A graphic representation of the payroll procedure follows in Diagram XXVI, page 90.

DIAGRAM XXVI

GRAPHIC REPRESENTATION OF PAYROLL PROCEDURE
Lawrence Paper Mill

TIME KEPT

On time cards showing: clock number, name, date, machine number, and description of work

Employee rings in and out twice daily

Employee rings in and out on each job, on which he works during the day. Thus the same card serves as a daily register and job register

Time card also shows account number, provision for posting actual hours, allowed hours and amount due

MILL EMPLOYEES

Time card shows:

Number

Date

Name

Job Descrip'n

Daily Hrs

Total Hrs

Ring in & out

Amount Due

TIME REPORTED

Time cards are certified by foreman and forwarded daily to timekeeper.

Timekeeper checks time cards vs work orders, and posts actual hours, bonus, and total hours as shown by work orders and time cards

PAYROLL COMPILED

Payroll is compiled from the totals shown on the daily time cards, and the weekly time slips of the mill employees

Amounts are also posted to a payroll distribution sheet, showing coded classification of employee, and a daily cumulative account of salary due

Classification sheet totals must check with payroll totals

DISTRIBUTION OF PAY

Checks are written on the basis of payroll accounts, and are distributed in person by the superintendent and the mill foreman

Contrasted with this system is that of the great Santa Fe Railway Company with its thousands of employees scattered from Chicago to the western coast. Yet these thousands of employees are paid every two weeks from one pay office, and one paymaster's name is on every check, whether it be for the president of the system or a Mexican section hand. These names are all typed on checks and on the payrolls. After the writing of the checks they are passed to the printing department where the numbers and the paymaster's signature are inserted on the check. Diagram number XXVI on page 98 shows how the time is centralized in the different division office, and how they are again centralized in the office of the paymaster's division of the treasurer's office. From the thousands of time cards the process of reporting time is narrowed down first to departments, second to division points, and third to the Paymaster's office where the pay checks are written, and whence they are distributed.

The process of distributing pay is simple and quickly handled. Each station is made a distributing point, and each agent is a bonded distributor. Each employee signs the distribution sheet in the presence of the agent when he gets his pay check.

A graphic representation of the procedure used is represented on page 92.

DIAGRAM XXVII

GRAPHIC REPRESENTATION OF PAYROLLS
The Santa Fe System

TIME KEPT

In pocket time books by foremen, or timekeepers on bridge and section

On time cards rung in and out twice daily in shops, warehouses, etc.-many employed

Trip tickets by trainmen and enginemen showing time of departure and arrival of trains

Simple register by agents, operators, helpers etc., showing total time each day

TIME REPORTED

Sub-departments "A" submit time cards, time sheets, timebooks, etc., to the division superintendents at the close of each period

SUB-DEPARTMENTS "A"

Sub-departments "B" submit time reports to the Master Mechanic

SUB-DEPARTMENTS "B"

Time is transcribed from the time reports to standard time books, "A" in office of the Superintendent, "B", in the office of the Master Mechanic, showing:

PAYROLL COMPILED AND VERIFIED

All information is transcribed from standard timebooks to payroll forms: "A" in the office of the Superintendent; "B" in the office of the Master Mechanic

All payroll footings and extensions are verified by the Division Accountant and the head timekeepers

RECAPITULATION

For sub-departments "A", a recap sheet for each department

For sub-departments "B", one recap sheet for all departments reporting

PAYROLL APPROVED

Payrolls and recap sheets for sub-depts "A" are forwarded to the assistant General Manager for final approval

Payroll and recap sheet is forwarded to the Mechanical Superintendent for final approval, for sub-department "B".

PAYROLL AUDIT

Both payrolls and recap sheets for both departments are forwarded to the Auditor, who certifies all rates, footings, and extensions, gives audit number, and records totals

Payrolls and recap sheets are forwarded from the Auditor of disbursements to the paymaster's office, where individual sheets are checked against recap sheet to make sure all have been received

Statements showing in detail the amount of, and for what purpose deductions from employees' wages were made in the division offices, sent direct to paymaster

CHECKING AND DISTRIBUTION OF PAY

Totals of statements of collections made are checked against totals of collections as reflected in the payroll recapitulation sheets.

A number, representing pay check number is placed opposite each amount in "Balance Payable" column

Total of checks written is balanced against total of payroll

Checks are passed to the printer, who inserts date division, department, month, and paymaster's signature

Checks are then placed in envelopes previously addressed to agents and individuals as noted on the payrolls

Delivery sheets are made up by another clerk from information taken from the payrolls, showing number of checks contained, and space for date of delivery, by whom, and Employees' signatures

A third clerk checks pay checks against lists to see that all checks are entered

Numbered delivery sheets are sent in sealed envelopes by express to various stations where they are delivered by the agents and payees' signatures taken. Delivery lists and unclaimed checks are returned to Paymaster's office

Trainmen

Enginemen

Mechanics

Station and
TelegraphBridge bld-
water service

Yardmen

Trackmen

Signalmen

Repair shop
employeesLocomotive
Frt car
Pass car

Car Inspector

Coach Cleaner

Total time

Rate of pay

Total earned

Deductions

Discharge
cks

Bal payable

Disposition
of check

A system developed by the Erie Railway should be of interest to men in the larger schools. The Railway Review March, 1929 describes the system in detail. In speaking of the duplication of work, and round about routing of time reports, the writer says "On many roads the time books, say of the Road-Master or the Division Foreman's office, are written and checked in these offices. They are then sent to the superintendent's office, the payrolls are written, extended, and checked, and recapitulation made. From the superintendent's office the payrolls are sent to the Auditor's office where they are checked again for minute details. If the work in the Superintendent's office is carefully done, there are but few mistakes found by the Auditor and these are usually of no consequence. The payrolls are then sent to the Treasurer's office where further checking is done and the pay checks written. The pay checks are practically a duplicate of the payroll figures, except that each name is written on a slip of paper.

"To eliminate some of this duplicate work the Erie Railway has formed a plan of WRITING PAYROLLS AND PAYCHECKS AT ONE OPERATION. In November, 1916, the Accounting Department took over from the Operating department at Jersey City, six accounting forces consisting of five division forces and one shop force, and consolidated them into one bureau under the jurisdiction of the Accounting Department, known as the Jersey City Accounting Bureau. At this Bureau approximately 12,000 payroll items are written twice each month, which is done on the payroll and check-writing machines. Previous to the

installation of this bureau the payrolls were forwarded to the office of the Auditor of Disbursements, audited and then turned over to the payroll department in the General Auditor's office. The checks were then written by Hand after hours by a force of clerks who received seventy cents per hundred for writing them. Under the present system the payroll and the paychecks are written at the same time of writing checks which amounts to an annual saving of about \$2,000 . Later a total of four bureaus have been established by the Company where about 30,000 checks are written twice per month.

The time for the trainmen, shops, road and yard employees is turned in daily at the office of the bureau. Others are sent in timebooks at the end of the pay-period. Time sheets are footed and extended by calculating machine operators. AMOUNT EARNED, DEDUCTIONS, AND AMOUNT DUE ARE CALCULATED AUTOMATICALLY IN ONE OPERATION by a Remington accounting machines.***** One line checks are used - payee's and amount on the same line. Calculating machines equipped for both vertical and horizontal adding are used. The operators average 800 payroll items and checks in an eight hour day. The payroll form is 17 1/2 inches wide by ten deep. It has twelve columns showing: How Employed, Time, Rate, Total Earned, Deductions, Name, Amount Due, Date Paid Check Number, and Remarks. (Compare Table XVI B page 76.)

As the items are written in the item column they are added in both the vertical and horizontal totalizer of the

machine. Each column is added vertically showing total amount earned, total deducted and total due. Where the total amount earned is written, it accumulates in the vertical but not the cross totalizer. As the deductions are written they are subtracted thru the cross totalizer. The latter now showing the amount due employee. From here they are generally tabulated thru the name column, and at this point the check is fed into the machine. The name is written on the check as well as on the payroll, and the name and the amount are written on one line, exactly as they are written on the payroll.

The saving of labor, the elimination of duplicate work, the mechanical exactness of amounts on the payroll and pay checks should have a place in large school systems.

The following procedure is reported as being in use by the Louisville Gas and Electric Company(50) The employees are given a choice of receiving their pay thru the local bank or direct to the payee in the usual way. The usual methods of recording time and assembling the payroll is used. The feature of this procedure is the method of distribution of pay. The report follows: on page 96.

PAYROLL PROCEDURE OF THE LOUISVILLE
GAS AND ELECTRIC COMPANY(50)

1. The usual method up to where checks are made out.
Payrolls totaled as ordinarily
2. Names of those to be paid thru the bank indicated on the payroll
3. Names extended on separate sheets together with sums due, by bookkeepers.
4. This sheet is in voucher form. When completed and verified it goes to the auditor who signs it.
5. It is an order on the bank to credit the accounts of the depositors named with the amount set opposite their name
6. The sheet goes to the bank with daily deposit. The rest of the work is done by the bank clerk.

Before any employee opens a bank account in the manner indicated, he first signs a contract with the company in which the conditions surrounding the deal are set forth.

1. The Louisville Gas and Electric Company, Incorporated, is hereby designed by me as my attorney in fact to deposit with the National Bank of Commerce of Louisville Kentucky to credit \$6 my account the full amount as an employee of said company, not later than the fifth day after the end of the pay period ***** all moneys earned by me for services furnished. The full amount herein referred to shall be considered as the full amount of moneys earned by me less deductions properly charged against me.
2. All moneys deposited shall be subject to withdrawal by check in the usual manner.
3. Upon the first deposit to my account, the National Bank of Commerce of Louisville Kentucky shall issue a pass book for my account and I agree to abide by the rules established by the said bank for the government of its depositors.
4. The Company shall arrange with the National Bank of Commerce of Louisville Kentucky so that the bank shall notify me by notice enclosed within an envelope, to be deposited in the mail of the United States on the date the money is deposited by the company, and notices shall show the amount of money credited to my account.

5. The deposit of the money shall be considered and shall constitute a receipt in full for the wages earned for the period for which they were deposited.
6. Unless the paymaster of the company is notified within ten days from the date of the deposit, of an alleged error, either in rate or in hours allowed, it is agreed by me that no such claim shall be made by me.
7. In the case of garnishment, only the difference between the amount earned and the amount held by the court as attached shall be deposited to my credit.
8. Employees leaving the service shall be paid only with pay checks, and the last check shall constitute a receipt in full for all services to the company from the date of employment to the termination of service.

PAYROLL PROCEDURE, VITROLITE
COMPANY(8)

Another procedure of the type used by the Louisville Gas and Electric Company is represented as being used by a Vitrolite Company, Chicago(8). The following description shows the steps taken and the results which the authors of the system claim for it. It differs from the system used by the Louisville Company in that all amounts are sent to the bank for distribution. The following is a report of the procedure used.

1. An approved method of timekeeping, time and rate checking, and assembling of the payroll.
2. The payroll, after having been checked and certified, is made out in the form of a voucher check. The signature of the auditor or the official whose duty it is to authorize payment, approving the payroll automatically becomes an order on the bank to pay to the order of each employee the amount opposite his name.
3. The payroll is then sent to the bank where the organization keeps its funds, and proper entries made to the accounts of persons named thereon.
4. Deposit slips are made out by the bank and mailed to the employees named on the payroll voucher-check.
5. Any error in rate or number of hours allowed must be made to the paymaster within ten days from the date of the deposit.
6. The employee may:
 - a. Draw out the entire amount and deposit it in another bank
 - b. Establish a checking account
 - c. Establish a savings account
7. If an employee is laid off he receives a slip notifying him that the amount due him is credited to his account in a certain bank.
8. The payroll voucher-check is returned to the organization with the bank statement as is the custom with canceled checks.

9. Voucher-check must be sent to the bank within five days after the pay period closes.

RESULTS CLAIMED FOR THE FOREGOING
PROCEDURE(8)

1. It is absolutely bandit proof.
2. Payment is made without loss of time to either employee or employer.
3. It eliminndtes payroll insurance.
4. It eliminates loss of life in connection with distribution of pay.
5. It eliminates the handling of money in the open.
6. It eliminates the writing of checks and warrants.
7. It prevents the spread of information concerning the salaries, which results from the common practices of having office boys cash checks.
8. The automatic establishment of a checking and saving account on the part of the employee.
9. It leads to thrift and economy, in that it leads to the necessity of estimating or budgeting expenses between pay dates, allowing the balance over requirements to remain in the bank.
10. It does away with premium payments for having checks cashed by merchants.
11. Does away with the opportunity to raise checks.
12. Prevents the loss of paychecks.
13. Is a good sales idea for banks, in that it produces new accounts.
14. Brings thousands of workmen into contact with bankers and banking methods.
15. Leads to faith and confidence between banker and workman which would result in making the workman an investor in securities sold by the bank.

16. Educational result in teaching factory and office employees to become familiar with banking methods, has its value in making better, more intelligent, and more business-like employees.
17. Employees learn to realize the real function of a bank, and naturally this has its effect in drawing the employees' funds to the bank where they will be safe.
18. The burden of receiving and accounting deposits is handled at the convenience of the bank.
19. It works to the satisfaction of the employees, 90 % of whom have established savings accounts.

THE DETROIT EDISON COMPANY

We get the following suggestions from the method of pay distribution used by the Detroit Edison Company(58). Checks are mailed in window envelopes on Saturday following the close of the pay period on Wednesday. An addressograph is used for writing the checks, also for writing names, and addresses which serve as envelope addresses, in that window envelopes are used. Checks are signed with a signagraph which writes the name seven times in one operation.

Of the school systems studied, only one used the addressograph, and none reported the use of a signagraph.

THE ARMOUR COMPANY, CHICAGO
and KANSAS CITY

The payroll procedure used by the Armour Company is graphically represented on page 102, was obtained thru correspondence with the company. The following statements show how carefully the time records are checked and rechecked before pay checks are written. A custodian of public moneys can illafford to be less careful in accounting the time for which money is paid by a public school district than are these companies whose object is, of course, personal or corporate gain.

DIAGRAM XXVIII

GRAPHIC REPRESENTATION OF PAYROLL
PROCEDURE

The Armour Company

TIME KEPT

Employees are given time cards showing:

Employees register in and out daily

Timekeeper posts time on cards daily

TIME CHECKED

Time card postings are checked by other timekeepers each week

Time cards are re-checked against payroll by other timekeepers at the end of each week

PAYROLL COMPILED

Timekeeper posts time in the payroll daily

Payroll or time sheets are made up weekly showing:

Paymaster re-checks all money extensions

Time books, made up by foremen, are checked against payroll by the paymaster

DISTRIBUTION OF PAY

Employees, identified by timekeeper, are paid weekly on the company's time

Employees not working on regular pay day are identified signature and badge

Time order, an order by the foreman to pay, is used when employee leaves the company before pay day

Addresograph is used to make up payroll, write checks, and time cards. Employee's name and number are the same on each

Name

Number

Date

Basic Hours

Over time

Double time

Daily Postings

In and Out

Name

Number

Pay-period

Payroll Number

Folio

Time (Daily)

Rate

Amount Earned

Deductions

Time Check

Pay Check

Check Number

Memo

Certification

Time
Payment

Verification

Supt
Others

The following description of the Armour Company payroll practice was sent by the general timekeeper of that company, February 22, 1937

Employee's record card, Form 3101 L.X. *, is used when new employees enter employ.

Time cards (See graph) are placed in the rack by the timekeeper. Employees register in and out daily.

Timekeeper posts time on timecard daily (See Graph) .

Timekeeper posts time in payroll daily.

Time card postings are re-checked by other timekeepers each week.

Time cards are re-checked against the payroll by other timekeepers at the end of each week.

Payroll (See graph) or time sheet are made up weekly.

Time cards and payroll sheets are made on addressograph

Time orders, Form 3102 F.X. (An order by the foreman to pay employee, certifying that he has been employed and is now leaving) is used when employee leaves employ before regular pay day or in case of discharge.

Paymaster rechecks all money extensions

Employees are paid by check each week on the company's time by the paymaster, time keeper identifying the employees.

Employees not working on regular pay day are identified by signature and badge.

Addressograph machines used for making up payroll and time sheets, time cards, and pay checks.

Foremen make up time books. These are checked against the payroll by the paymaster.

Turning now from the business and industrial fields let us study briefly some municipal payroll procedures. A very marked contrast is presented by the systems where public money is used. A few contrasting systems will be illustrated.

There is much to be learned from a poor system as well as from a good one. Oftentimes the lack of system will make a fact stand out much more vividly than if that fact were stated in a positive way. Anticipation of time, that is, the making of payrolls and the writing of checks and warrants before the pay-period is closed; and indefinite paydates are two weaknesses in payroll procedure that are unequivocally condemned by all writers and students of payroll accounting and payroll methods consulted in the preparation of this study. The following excerpt from the survey of the city and County of San Francisco, made by the New York Municipal Research Bureau in 1914, illustrates these weaknesses very vividly. A survey preparatory to a change in these payroll methods is under way at the present time. Public schools can get some valuable pointers from this report.

San Francisco Survey, page 122
Payroll Procedure

Notwithstanding the fact that all payrolls relate to the calendar month and the services for which the employees are paid are not all rendered until the close of the month, payrolls are nevertheless prepared and the individual checks are drawn in the various departments several days before the close of each month. For example, some of the large departments send to the auditor's office about the twentieth of each month a duplicate copy of their payroll, and the individual checks for the employees named thereon. The auditor uses this duplicate as a basis for posting the names of the payee on his register of demands, and attaches his signature to the pay checks. Subsequently when the original copy of the roll reaches him from the department by the civil service commission, it is checked to the names of the payees in the register of demands, and disbursement of the pay checks is begun.

Criticism of this procedure attaches to the fact that payrolls are approved by the civil service commission and by the auditor before the expiration of the period of which they relate and a considerable proportion of the employees are actually paid before the expiration of the period. For example the police rolls are usually paid about the 28th of each month, and the salaried employees of most of the departments are paid about the 29th. There is no definiteness with respect to these dates, but the rolls are paid before the expiration of the month.

With respect to the regular wage earners in the various bureaus of public works department, the payroll is not made until the beginning of the next month, but there is no definiteness in respect to the dates thereof. This indefiniteness of paydates is a feature which should receive the attention of all departments, and their co-operation in correcting. The present chaotic condition makes for confusion thruout the government for several days during the paying period. Some of the employees begin to expect their money two or three days before the end of the month, and for the next ten days there are continual inquiries relative to the time when payment shall be made. This condition detracts from the efficiency of the employee's work and tends to confusion in the office of the respective departments, and the civil service commission, the auditors and the treasurer.

The procedure should be so standardized that payrolls will move automatically and with regularity at the close of each month. If the roll is held up for a few employees thereon, they should be deducted from the roll and made the subject of a supplemental roll, the original roll being sent on its way instead of being held up in its entirety because of the few names thereon.

While there are no legitimate objections to preparing the roll and the accompanying pay checks prior to the expiration of the period to which they relate, there should be no certification thereof until such period has expired, much less should there be disbursement of pay checks until after the expiration of this period.

It is somewhat refreshing to turn from these methods to that reported to be in use in Baltimore (64). The report was written by the chief of the Payroll Bureau. A graphic representation of the procedure used is given on page 108, followed by items of interest concerning the system.

DIAGRAM XXIX

MUNICIPAL PAYROLL PROCEDURE
Baltimore, per diem employees

TIME REPORTED

Time sheets are made up in the office of department superintendent from time slips and time cards duly checked and certified.

Time sheets show name, number, and amount due employee, and are signed by foreman, countersigned by the superintendent.

Time sheets are sent to the payroll bureau at the close of the pay-period.

COMPILATION OF PAYROLL

All payroll of all departments are compiled by the payroll bureau.

Data on time sheets are addressographed on the payroll.

Time shown on the payroll is checked with hours submitted by foreman.

Time on payroll is summarized by various rates and checked with the grand total of payroll.

Time used in various operations is segregated and allocated to different divisions for cost comparisons.

Segregated hours transferred to distribution sheets. The total of the distribution sheets are balanced each day with the number of hours submitted each day on the time sheets as well as the number posted on the payroll sheets

DISTRIBUTION OF PAY

Payroll segregated to proper denominations; earnings printed on the pay envelope; and the total of each sheet proved in one operation by two persons with an electric denominating machine.

Pay envelopes are addressographed showing same data as appears on the payroll.

Funds are secured from the bank per advice of the denominating machine, i.e. dollars, halves, quarters, dimes, etc.

The coin is put in an envelope by an automatic cashier.

Amounts are verified by a checker.

Envelopes are sealed and assorted for two paymasters.

Two pay-cars, under police protection begin at 7:30 A.M. to distribute pay.

Pay-dates are scattered among the different departments so that payments are made on five days of the week.

IDENTIFICATION OF EMPLOYEES

Employees are identified by a badge number which must agree with the number on the pay-envelope and payroll.

No payment is made unless the foreman is a witness to it. No signatures are required.

DIAGRAM XXX

MUNICIPAL PAYROLL PROCEDURE,
Baltimore, Semi-monthly payroll

COMPILATION OF PAYROLL

Salaries are fixed by the Board of Estimates.

Salaries are submitted to the payroll bureau prior to the beginning of the year and divided by 24 to determine the semi-monthly rate.

Addressograph plates are made to correspond to the semi-monthly salary figure.

Addressographed payroll sheets are made, showing name, number, classification and semi-monthly rate.

Payroll sheets are forwarded to the many departments in the city at the beginning of the payroll period.

Payroll sheets are dispatched to the payroll bureau on the last morning of the pay-period indicating absences and the reason therefor by code, and conveying such other information as is necessary to check accurately the time.

Extensions and deductions are computed in the payroll bureau.

Checks are made with the same plates used in making the payroll.

DISTRIBUTION OF PAY

Salary checks are arranged in departmental order and checked with the payrolls.

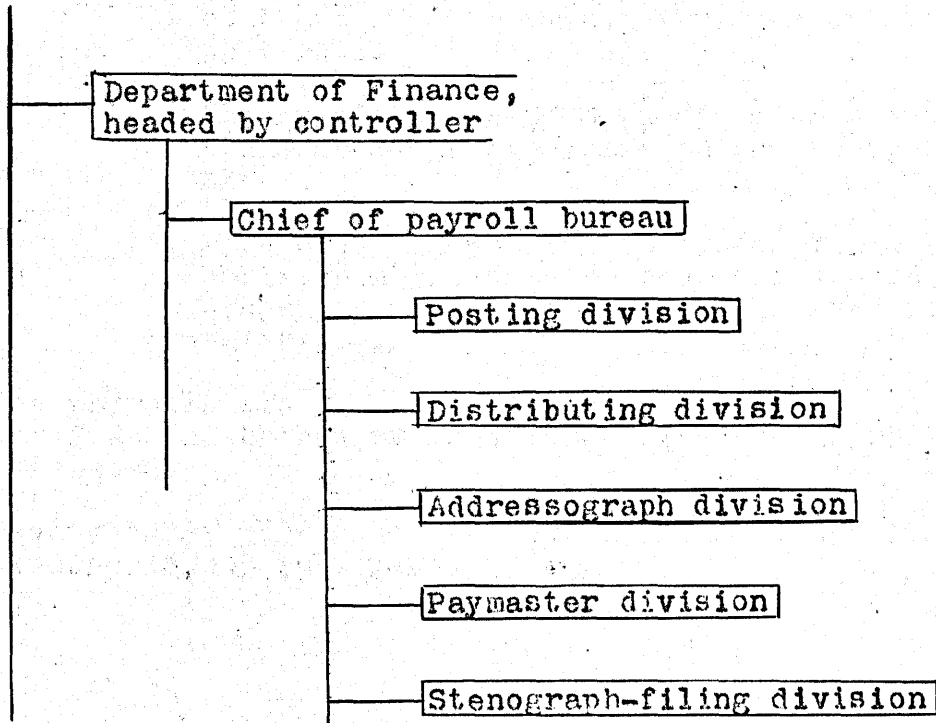
Payrolls are submitted to the Civil Service Commission for certification.

A voucher is issued for the total of the payrolls and deposited to the credit of the paymaster's account. Salary checks are then entered against this in the city depositories.

Pay checks are distributed.

DIAGRAM XXXI

THE FOLLOWING CHART SHOWS THE ORGANIZATION
OF THE BALTIMORE DEPARTMENT OF FINANCE



ITEMS OF INTEREST

- a. All payrolls are acquired gradually.
- b. Modern equipment used:

Addressographs, graphotypes, electric denominators, signagraph, calculating machines, comptometers, electric adding machines, automatic cashiers, fireproof safe protection, well-equipped pay cars, and the use of fire arms for paymaster and guards.

- c. Bureau can furnish off hand information relative to the amount of money spent for labor.
- d. The Bureau can furnish all municipal departments the total of their payroll expenditures at any time that it may be desired.
- e. In addition to the three way check, hours against money, the payrolls are summarized in a recapitulation sheet, showing a complete summary of the facts concerning the payroll.
 - 1. Every payroll sheet total is listed and checked with the voucher issued.

ITEMS OF INTEREST, continued

2. The man hour rate is specified, showing number of hours and the amount involved in arriving at that rate.
 3. The grand totals of each division are then transferred to a summary on the recapitulation sheet.
 4. This sheet shows also the voucher number, check series number, date voucher was issued, and any other information that might be used for future reference.
- f. The payrolls are then submitted to the city auditor who verifies and checks every voucher with the payroll as presented.
- g. Twenty-three members of the bureau handle payrolls including 13,508 employees.

The following report of the payroll procedure used by the municipal government of Cincinnati is taken from the report of a survey made by the Cincinnati Bureau of Municipal Research and compiled as report number 4, October, 1926. Attention is called to the following features of the system now in use:

- Delay in making payments
- Congestion of payroll on the first and 15th of each month.
- CENTRALIZATION OF PAY OFFICES
- The use of cash
- The loss of time on the part of both the city and the employees.

It is significant that since this study was made, Cincinnati has under consideration the proposition of adopting the procedure used by the city of Baltimore, reported elsewhere in this study.

Cincinnati has five pay units: Treasurer's office, Waterworks, Hospital, University, and Sinking fund Trustees. Those who officially make up and distribute pay are: two paymasters in the Pay Division of the Treasurer's office; a paymaster and bookkeeper in the Waterworks Department; the cashier-bookkeeper in the Hospital; the business manager at the University; and the Secretary of the Sinking Fund Trustees.

All employees, with the exception of the Street Cleaning, Parks, Waterworks pumping station, University, and Hospital receive their pay at the office of their respective paymasters.

Persons receiving their pay on the monthly or semi-

monthly payrolls sign as a receipt a carbon copy of the payroll first received by the paymaster and kept on file by him. The certified copy is returned to the Auditor and filed in his office. Those on the weekly payroll receive cards showing name and amount due. These are handed to the paymaster duly signed, and constitute a reasonable means of identification, also a receipt.

TREASURER'S OFFICE

Each department prepares its own payrolls, making several carbon copies of it, time books reports, etc. are used where required. When completed by the clerk, whose duty this is, the payroll and duplicates are signed by the heads of the departments who certify thus to the time shown, and also, too, in many cases, by the City Manager. In order to permit payment immediately at the close of the period, service is anticipated about four days (Police being an exception), and necessary changes made in the payroll from day to day. A carbon copy is given to the paymaster, and the final copy sent to the Civil Service Commission, which checks names and rates; then to the Auditor, who checks extensions; and finally to the paymaster, who uses it as a warrant for the payment of the money already prepared.

The treasurer's office receives four monthly payrolls: Judges, Clerks of the Court, Humane Society, and Pensions. These are not on a time basis, and do not change except with the change of personnel. They are received from four to five days in advance of payday, which is the fifth of the month in

the case of the last, and the first in the others. In addition there are sixty-nine semi-monthly payrolls on the basis of divisions; Police 14, Fire 11, Council, Solicitor, Railway Director, Parks, Safety 3, Public Property 8, Engineers 6, Auditor, City Manager, Mayor, City Treasurer, City Planning Commission, Civil Service Commission, Clerks of Council, Health 9, Service 5, Rapid Transit Commission 2.

Staff members on the majority of these payrolls are allowed a reasonable sick leave without loss of pay. This appears to be true of all office employees. On the other hand, the members of the Fire, Police, Public Property, and Parks departments, with the exception of the office employees in the last two, are paid on a strictly time basis with deductions for all absences. Consequently, in the case of these, payroll change from half month to half month, but in order to enable the paymaster to pay the day after the service ends, the Fire and Park payrolls are anticipated by four days. The Police are not paid until three days after the close of the service period, and the payroll is not anticipated.

There are three weekly payrolls, and these are on a strictly time basis. They are: Street Cleaning, Street Repair and one small Public Property division. In the case of the Street Repair the payment is made one week after the end of the service period, preliminary payrolls being received by the paymaster four days ahead of pay-day. The Street Cleaning employees, are paid three days after the completion of service, and those of the public property division on the Saturday morning immediately following the Thursday on which the period ends.

PREPARATION OF PAY ENVELOPES

On the basis of the carbon copy, the paymaster lists the coin denomination required by him for that roll. They are telephoned to the bank where they are prepared, and received the following day by the City Treasurer or Paymaster, accompanied by a police officer. In the mean time envelopes for the pay have been prepared by those in the office not otherwise engaged. On each is written from the payroll: payroll number, name, and amount. When the case is received all the members available in the treasurer's department (not only the paymaster) assist in distributing the currency into the envelopes. The test of accuracy is having them come out even. A few individuals notably the Mayor, City Manager, his assistant and the members of the council, are paid by check, as are about twelve members of the Street Cleaning Department, who cannot be advantageously reached in any other way than by mail.

DISTRIBUTION OF PAY-ENVELOPES

With the exception of the members of the Fire, two-thirds of the Police, and the Parks Department, all the employees included above call for their pay on the city's time. To facilitate matters for the members of the Police and the Fire Department, the Treasurer's office begins to pay them at seven o'clock in the morning. Policemen, not the seven to three o'clock relief, call on their own time as do all the Firemen. A paymaster, accompanied by Parks executive and Parks policemen bring the pay to the Park employees, requir-

ing about three hours time twice a month. The pay master, accompanied by a police officer, takes the pay envelopes to the members of the Street Cleaning Department who gather at their respective stations. He arrives at the time when the employees day is ended. This varies with the station, inasmuch as work begins at different hours in different districts. Consequently the city's time is not used for paying these men. Night watchmen and Street Cleaning employees in the second and third districts come to the city hall for their pay in the morning after their work is finished.

On the other hand, the Street Repair employees, numbering approximately 300 men, come in for their pay on Wednesday afternoon on the city's time. Theoretically, the men must not leave work before three-thirty o'clock, and in order to accommodate them, the office remains open until five o'clock. As a matter of fact, men have been in line as early as two-fifteen, and on September 22nd, only two appeared after four o'clock.

The other four divisions carry out their work in a manner very similar to that of the Treasurer's Department, but it is not necessary to quote more of the report as the features of the procedure are illustrated in this department.

DIAGRAM XXXII

KANSAS UNIVERSITY PAYROLL PROCEDURE.
The Regular Payroll

TIME KEPT

Head of each department recommends to the Chancellor the employees for his department on a form showing history and qualifications of the candidate, description of the work he is to do, and proposed salary.

Chancellor sends an approved list to the Board of Regents for ratification, whence the names are sent to the University Business Office to be placed on the payroll.

All employees must sign the payroll which is available for signature in the Business Office from the first to the nineteenth of each month.

TIME REPORTED

The payroll is certified by the Chief Clerk in the Business Office and sent to the Business Manager to be checked and audited for the Board of Administration.

It is then transferred to the State Auditor's office where warrants are written for the amounts indicated.

Warrants are dispatched to the Business office for distribution on the last day of each month.

DISTRIBUTION OF PAY

Clerks and office help call at the Business Office for their pay.

Individuals indicate on a card whether their pay shall be sent to them thru the mail or to the bank indicated where bank officials, given power of attorney, indorse the warrants and give credit accordingly.

PAYROLL ACCOUNTING

A control account is kept in card index for each person's salary.

Salary accounts are kept for the different departments showing appropriation for salaries and the amounts charged against the appropriations.

All payroll forms are filed in loose leaf binder.

DIAGRAM XXXIII

KANSAS UNIVERSITY PAYROLL PROCEDURE
Irregular payroll

TIME KEPT, maintenance division

Employee is given a time card on which to sign in and out each half day in the office of the superintendent of buildings.

He is also given a time slip with job number and description. He keeps accurate time on each job. Foreman under whom the work was done must certify time for each job.

The slip is turned in at the office of building superintendent daily, and checked against the time card to avoid error. Time slip is filed.

Time sheets are compiled from time slips in the office of buildings superintendent, and dispatched to the business office on the fifteenth of each month, which is the close of the pay period.

OTHER DEPARTMENTS

Time for irregular help in other departments is certified by the head of the department and forwarded to the business office on the fifteenth of each month.

PAYROLL COMPILED IN THE CENTRAL OFFICE

The irregular payroll is compiled on the basis of time earned on the time sheet and recommendations of department heads.

Each employee must sign the payroll in the business office between the 15th, and the 22nd of each month.

Irregular payroll is then certified by the chief clerk and dispatched to the State Auditor on the 22nd of each month.

Warrants are written in the office of the State Auditor and returned to the business office for distribution with regular payroll.

DISTRIBUTION OF PAY

Employee calls at the business office on his own time for his pay, fifteen days after the work was done.

STAGGERING THE PAYROLL

One of the criteria submitted for evaluation in this study was the scattering of dates in cities of such size that the payment at one time caused congestion in the central office or the hiring of extra help. The following excerpt taken from PERSONNEL, published by the American Management Association, number 20, Vesey Street, New York, gives the results of "staggering the payroll" as it is called.

"An analysis of the replies to a questionnaire regarding the payment of employees on different days of the week developed various reasons for the adoption of this practice. The change was made by thirteen companies to avoid a peak load in the payroll department; a subsidiary reason given by two of them was that errors were thus avoided and long pay lines obviated. Centralizing the paymaster's department was the reason given by one firm. Another wished to increase production. Another saw possible economies in the change. Still another wanted to shorten the time between the end of the pay period and the worker's receipt of pay.

"There seemed to be no definite opinion of the comparative cost of the new and old methods; one company said there was no difference, and seven said there was a saving. One manufacturer said: 'The cost of production when we paid twice a week in cash was correspondingly greater than when we paid only once a week, but the saving in haste and strain, as well

as the possibility of our delivering the pay of some departments earlier than they would otherwise receive it was well worth the difference."

In one company the workers were better pleased with the new arrangement and in eight they were satisfied. No one reported the workers dissatisfied with the change.

THE EMERY, BIRD, THAYER COMPANY

The outstanding features of the payroll methods of the Emery, Bird, Thayer Company are the use of a combined time report and an order on the cashier to pay for irregular help, (Fig.1, page); and the use of an absence slip for the regular employees.

The timekeeper keeps the time record as shown by the dial clock and reports absences only for regular employees to the paymaster who has all necessary data regarding deductions, etc. on a permanent record. Pay is made in cash to the employees via the heads of the different departments. The employee signs a slip by way of receipt for his pay.

Figures 1 and 2 show data called for on the employment cards and the absent reports used by Emery, Bird, Thayer company.

| EXTRA EMPLOYMENT CARD | | | | |
|-----------------------|--------|-----------------------------|----------|-------------|
| Name _____ | | Date _____ | | |
| Address _____ | | Tel Number _____ | | |
| Days | Worked | Dept | Fl'r Mgr | |
| | | Cashier | | |
| | | Emery, Bird, Thayer Company | | |
| | | Pay _____ | | Dollars |
| | | and chg acc't _____ | | |
| | | Total Amt. _____ | | Supt. _____ |

Fig. 1 Form used for irregular help, Emery, Bird, Thayer Co.

| Time Report _____ to _____ 19__ | | | | |
|---------------------------------|------|--------------------------|------|-----------------------|
| Name _____ | | Stock _____ Number _____ | | |
| | | Late Absent | | |
| Date | A.M. | P.M. | Date | Totals |
| | | | | Late _____ \$ _____ |
| | | | | Absent _____ \$ _____ |
| | | | | O.K. |
| | | | | _____ \$ _____ |

Fig. 2 Form used to report absences and tardiness
Emery, Bird, Thayer Company.

SUMMARY AND COMPARISONS

In the foregoing business and industrial organizations there is evidently a decided emphasis on:

1. The centralization of payroll procedure.
2. Simple and effective check on time of employees.
3. Elimination of cumbersome accounting. Examples:
 - a. By the Erie Railway Company, payrolls are written, deductions made, totaled vertically and horizontally and checks written at one operation.
4. Combining of forms and reports, for example:
 - a. The combination of time sheet and payroll, the Armor Company.
 - b. The combining of time report and order to pay Emery, Bird, Thayer Company.
 - c. The elimination of payroll and time sheet forms for regular employees by the use of dial clock and absence slip. *Emery, Bird, Thayer Co.*
5. Short cuts in pay. Example--the deposit of pay in a bank to the credit of the employees. Louisville Gas and Electric Company, and Vitrolite Company, Chicago.

The municipal organizations show the extremes in centralization and decentralization of payroll methods. The San Francisco and Cincinnati systems show gross duplication of work in handling the payrolls, and an inefficient method of distributing pay to the employees. Both of these procedures are in the process of revision. Baltimore shows very efficient centralization of the payroll process, and an intelligent use of mechanical devices, and scattering of paydates.

As stated at the beginning of this chapter, it is not intended to make these suggestions walk on all fours into a

school system, but there is much that will transfer by way of suggestion and assimilation.

CHAPTER V

SUMMARY AND CONCLUSIONS

The payroll procedures of thirteen school systems have been secured, analyzed, and graphically represented. These procedures have been subjected to objective measures and the best practice selected on the basis of these measures.

A procedure has also been set up using in addition to the criteria obtained, suggestions and activities discovered in actual practice among the schools studied, and in non-educational institutions whose payroll practices were secured.

The different payroll forms used by thirty-three city school systems were analyzed and a composite form set up. Certain changes were suggested in the composite form in the light of criteria used.

Payroll procedures in business, industrial, and municipal fields have been studied, and comparison with school practices made. Certain methods and forms used in these fields have been made available for schools thru certain criteria, and thru description of practices used in these fields.

CONCLUSIONS

1. There is a wide variation in the types of payroll forms, and in the items used by thirty-three school systems.
2. There is, apparently, less diversity in actual procedures than in types of payroll forms, as shown by the application of certain criteria to payroll procedures.
3. This study shows a tendency toward simplicity of procedure, and a combination of forms used. For example,

the combination of teachers' and substitutes' time reports; payroll and time report combined; and work order and material order combined.

4. Of the thirteen school systems studied, six were in cities with a population of 100,000, or above, yet only one shows the use of the addressograph. No city indicates the use of the signagraph. The use of the mimeograph for payrolls is indicated in three cases. The Remington accounting machine wherewith payrolls may be written, totaled, and checks written in one operation, could be used to advantage, apparently, in large systems.

5. The staggering of pay dates, an efficient administrative device for eliminating extra help and extra mechanical devices in the central office is not used in any of the school systems studied.

6. The business and industrial organizations studied consistantly show centralization of data for payrolls by simple and direct methods.

7. The use of mechanical office devices in business and industrial organizations could be made a very profitable study from the standpoint of Education. There is much in these fields that can be transferred and assimilated by public school systems.

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A P P E N D I X

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Forms, Time Reports, and Work Orders;
and Evaluation of Criteria
by Thirty-Four
Judges

TABLE XXIV

The appearance of sundry items on instructional payrolls
thirty-three cities

[illegible]

TABLE XXVII

Appearance of Sundry Items On Time Reports
Other than Instructional in Four Cities

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|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-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TABLE XXVIII

The Appearance of Sundry Items on
Work Orders in Six Schools

| | Amount | Amount and Kind of Material | Account to be Charged | Account to be Charged | Authorization | Board of Education | Combined and work and | Material orders | Certification | Foreman | Head Carpenter | Supt of Bldg & Grds | Date | Date Compiled | Date Begun | Department & Sub. Dept. | Distribution of Charges | Dept of Buildings and Grds | Description of work | Estimated Cost | Fund | Instructions | Item Number | In Charge of Helpers |
|----------------|--------|-----------------------------|-----------------------|-----------------------|---------------|--------------------|-----------------------|-----------------|---------------|---------|----------------|---------------------|------|---------------|------------|-------------------------|-------------------------|----------------------------|---------------------|----------------|------|--------------|-------------|----------------------|
| OMAHA NEBRASKA | | | | | | | x | | | | | | x | | | | | | | | | | | |
| OKLAHOMA CITY | | | | | x | x | | | | | | | x | x | x | | | | | | | | | x |
| WICHITA KANSAS | | | x | | | | x | | | | | | x | x | x | | x | | x | x | | | | |
| LINCOLN NEBR | x | x | | | | x | x | | | x | x | | x | | | x | | | | | | x | x | |
| TOPEKA KANSAS | | | | x | | | | | | | | x | | | | x | | x | x | | | | | |
| DENVER COLO | | | x | x | | | x | | | | | | x | | | x | | x | x | | | | | |
| TOTALS | 2 | 1 | 2 | 3 | 2 | 4 | | | 1 | 1 | 1 | 5 | 2 | 2 | 3 | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 |

| | Job Number | Job Sheet Number | Kind of Work | Materials | Made in Duplicate | Name of Employee | Number of Hours | Orders | Payroll Number | Price paid by Voucher | Price Allowed | Remarks | Reference | Recapitulation | Signature, Employee | School | Total Cost | Total Labor | Total Materials | Total Forwarded | Total Mes'laneous Cost | Time per Day | Time Begun | Time Stopped | Work Order Number |
|----------------|------------|------------------|--------------|-----------|-------------------|------------------|-----------------|--------|----------------|-----------------------|---------------|---------|-----------|----------------|---------------------|--------|------------|-------------|-----------------|-----------------|------------------------|--------------|------------|--------------|-------------------|
| OMAHA NEBR | x | | x | | x | x | x | | | | | | | | x | x | x | | | | | | | | |
| OKLAHOMA CITY | | x | x | | x | | x | | x | | | | x | x | x | x | x | | x | | | | | | x |
| WICHITA KANSAS | x | x | x | | | | | x | x | | | | | | | x | x | | | | | | | | |
| LINCOLN NEBR | | x | | | | | | | | x | x | | | | | x | | | x | x | x | x | x | x | |
| TOPEKA KANSAS | x | | | | x | | | | | | | | | | | x | x | | | | | | | | |
| DENVER COLO | | | | | | | | | | | | | | | | x | x | | | | | x | | | |
| TOTALS | 3 | 1 | 3 | 2 | 4 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 |

A cross mark "x" after the name of a city indicates that the item in that column was discovered on the work order used by that city.

TABLE XXIX

EVALUATION OF CRITERIA FOR ~~USE IN~~ PUBLIC SCHOOL
PAYROLL PROCEDURE Cities 5,000 to 10,000

~~GENERAL CRITERIA~~

Judges

[illegible]

TABLE XXIX (continued)

General criteria

| General criteria | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | Totals | | | |
|------------------|---|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|------|-------|------|
| 13. | Deductions for the loss of time should be calculated by the person reporting the time, and verified in the central office.----- | | | x | 2 | x | x | x | x | x | 2 | 1 | x | x | | 2 | x | x | x | 2 | 1 | 1 | x | x | 2 | x | 2 | 2 | x | x | 2 | x | x | 1 | 1 | x | 2 | 9 | 5 | 19-4 |
| 14. | All payrolls should be audited each month by someone outside of the central office. | | | x | x | x | 2 | x | x | x | x | x | x | | x | x | x | x | x | x | x | x | x | 1 | | x | 1 | x | x | x | x | x | x | x | 1 | x | 1 | 3 | 28-0 | |
| 15. | All payrolls should be audited but once a year by someone outside of the central office.----- | | | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | | 2 | x | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | x | 3 | 23 | 8 | 3-49 | |
| 16. | A salary control account should be kept in the central office for comparison with budgetary appropriations.----- | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 1 | x | 2 | 2 | 2 | 2 | 2 | | 1 | 2 | 2 | 35 | 6 | 1-55 | | |
| 17. | A salary control account should be kept in card index form or ledger form for each salaried employee in the school system.----- | | | x | 2 | x | 1 | x | x | 2 | 2 | x | 2 | 2 | | x | x | 2 | 2 | 1 | x | x | 1 | x | 2 | | x | 2 | x | 1 | 2 | 2 | 2 | 2 | 2 | x | 14 | 4 | 13-19 | |
| 18. | All sick reports for a continuous illness of of more than half of the allowed time should be accompanied by a doctor's certificate.----- | | | 1 | 1 | 2 | 1 | 1 | 1 | 2 | x | 1 | 2 | x | | 1 | x | 2 | x | 2 | 2 | 1 | 1 | x | 2 | 1 | x | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | x | 2 | 13 | 13 | 7-32 |

CRITERIA FOR INSTRUCTIONAL PAYROLL

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|---|---|----|
| 1. The time reports for the persons included on the instructional payroll should be kept by the different building principals | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 1 | x | x | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 25 | 5 | 3 | - | 52 | | | | |
| 2. Provision should be made for each person to register in and out each school day. | x | 1 | 2 | x | x | x | x | 2 | x | x | 1 | | x | 1 | 2 | 2 | 2 | x | 1 | x | x | x | x | x | 1 | x | 1 | x | 2 | x | x | 2 | | 7 | 3 | 19 | - | 1 | | | | |
| 3. For the sake of determining unit costs, time reports should be coded by some simple mnemonic system showing showing instructional divisions: A. Administration; E., Elementary etc. | 2 | 2 | x | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Payrolls should be coded to show the same divisions as are shown on the time reports | 2 | 2 | x | 1 | 2 | 2 | 2 | 2 | 2 | 2 | | 1 | 2 | 2 | 2 | 2 | x | x | x | 1 | 0 | x | x | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 17 | 8 | 6 | - | 36 | | | | | |
| | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | 1 | 2 | 2 | 2 | 2 | 1 | x | x | 1 | x | 2 | 1 | 1 | x | 2 | 2 | 2 | 2 | 1 | 2 | 21 | 6 | 6 | - | 42 | | | | | |
| 5. Each time report should have attached provision for the time of substitute teachers showing by code the person for whom the substitution was made, and the number of hours taught. | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | 2 | x | 2 | 2 | 2 | 1 | 2 | 2 | x | 1 | 1 | x | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | x | 21 | 7 | 5 | - | 44 | | | | |
| 6. Days absent should be checked against the substitute report in the central office | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | x | x | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 5 | 2 | - | 55 |
| 7. Total number of substitute hours should balance with the number of absent hours on the regular record, not otherwise accounted for. | x | x | 2 | 2 | x | x | 2 | 2 | 2 | 2 | 1 | | 2 | x | 2 | 2 | 2 | 2 | 1 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | x | 2 | 2 | 1 | 2 | 21 | 4 | 8 | - | 38 | | | |

Instructional criteria

| Instructional criteria | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | Total | | | | | | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|---|---|---|---|---|---|---|----|----|----|----|----|----|----|---|----|
| 8. Time reports should be made up by the building principal for the persons included on the instructional payroll----- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | x | 2 | 2 | 2 | x | 2 | 1 | x | x | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | x | 23 | 5 | 6 | - | 48 | | | | |
| 9. Time reports should be certified by the general supervisor, the assistant supt., or by the superintendent of schools in small cities. ----- | x | 2 | 2 | 2 | x | x | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 1 | 2 | x | 1 | x | 2 | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 3 | 9 | - | 36 | | | |
| 10. Time reports should show such analysis as will indicate the amount of time by each individual in different activities. That is, the supervisors' report should show the amount of time used in special teaching, supervision etc.; the principal's report should show the amount of time used in supervision, administration, or teaching and the teacher's reports should show the amount of time used in different subjects.-- | x | 2 | x | 1 | 2 | x | x | 2 | 1 | x | 1 | 2 | x | 2 | x | 2 | 2 | x | 1 | x | 2 | 1 | x | 2 | 2 | 2 | 1 | x | 2 | 2 | x | x | 14 | 6 | 13 | - | 31 | | |
| 11. The principal should make out a report for his own time.----- | 2 | x | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | x | x | x | 2 | 1 | 1 | x | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 2 | 16 | 10 | 7 | - | 35 | | | | |
| 12. The initial time report containing the names of all employees on whom time is kept by the person reporting, should be sent to the central office by the end of the first week. Subsequent reports should include the names of absentees, substitutes and new employees only.----- | 1 | 2 | x | x | x | x | 2 | x | 1 | 2 | 2 | 1 | x | 2 | 2 | 2 | x | x | x | x | 2 | 1 | 1 | 1 | 1 | x | 2 | 2 | 2 | 1 | 2 | 12 | 8 | 11 | - | 31 | | | |
| 13. The building principal should compile the instructional payroll.----- | x | x | x | x | x | x | x | 2 | 1 | x | x | 1 | x | x | x | x | 1 | x | x | 2 | x | x | x | 2 | x | x | 3 | x | x | x | 4 | 3 | 26 | - | 0 | | | | |
| 14. The instructional payroll should be compiled in the central office from the time reports sent in by the building principals | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | x | 2 | 2 | x | x | 2 | 2 | 2 | 1 | x | 2 | 1 | 2 | x | 2 | 2 | 2 | x | 2 | 2 | x | 2 | 2 | 22 | 3 | 7 | - | 40 | | | |
| 15. The names on the instructional payroll should be written but once over the entire year.----- | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | x | 1 | 1 | 2 | 1 | 2 | x | x | x | 2 | 2 | 2 | 1 | 1 | 2 | 19 | 8 | 5 | - | 41 | | |
| 16. The names on the instructional payroll should be written each pay period.----- | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | x | x | x | 1 | 1 | 1 | x | x | 1 | x | x | x | 0 | 5 | 27 | - | 0 | | | |
| 17. Persons included on the instructional payroll should be paid monthly.----- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | x | 2 | 1 | 2 | 2 | 36 | 6 | 1 | - | 57 |

TABLE XXIX continued

Operation criteria

| TABLE AXIAContinued | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Totals | |
|---|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------|------------|------------|-----------|
| Operation criteria | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 3 1 x |
| 1. Persons engaged in the operation of the plant should register in and out daily. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | x | 2 | 2 | 2 | x | 1 | x | x | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 159 4 -43 | |
| 2. Time for the persons included on the plant operation payroll should be kept and reported by the building principals. | 2 | 2 | 2 | 2 | x | 2 | 2 | x | 1 | 2 | 2 | 2 | x | x | 2 | x | 2 | x | x | x | 2 | 1 | 1 | 2 | x | x | x | 3 | x | x | 2 | 15 3 13-20 | | | |
| 3. The superintendent of buildings and grounds should keep the time records and report the time for the members of the plant operation payroll. | x | x | x | x | x | x | x | 2 | x | x | x | x | x | 1 | x | 1 | x | x | x | 1 | x | x | 2 | x | 2 | x | 2 | x | x | x | 2 | x | 4 3 24 - C | | |
| 4. The head janitor should keep and report time for all persons included on the plant operation payroll. | x | x | x | 1 | 2 | x | x | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | 1 | x | 1 | x | 1 | x | x | 2 | 2 | x | 1 | x | 3 524 - 0 | |
| 5. The payroll should be compiled by the person keeping the time. | x | x | x | x | x | x | x | 2 | x | x | x | x | x | x | x | x | 1 | x | x | x | x | x | 1 | x | x | x | x | x | x | x | 1 | x | 1 3 27- 0 | | |
| 6. The plant operation payroll should be compiled in the central office from time reports sent in by the person keeping the time. | 2 | 1 | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 23 3 6 -42 | |
| 7. All persons included in this payroll should be paid semi-monthly. | 1 | 2 | x | 1 | x | 1 | x | x | 1 | x | 1 | 1 | 1 | x | 1 | 1 | 2 | 2 | 1 | 2 | x | 1 | 1 | x | 1 | x | 1 | x | 1 | 1 | x | x | 3 | x | 514 12-12 |
| 8. Names on the operation payroll should be written but once for the entire year. | 2 | x | x | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | x | x | 1 | 2 | 2 | 2 | x | x | 3 | 2 | 2 | 1 | 1 | 2 | 17 8 6 -36 | | | |
| 9. Names on the operation payroll should be written each pay period. | x | 2 | x | x | x | x | x | x | x | x | x | 1 | x | x | x | x | 1 | x | x | x | x | x | x | 1 | 2 | x | x | x | x | x | x | 2 3 26- 0 | | | |
| 10. The monthly reports should contain only the names of absentees, new employees, irregular help. Is it necessary to report on salaried employees when they have lost no time? | x | 2 | x | x | x | x | 2 | x | 1 | 2 | x | 2 | 1 | 2 | 2 | 2 | 1 | x | x | x | 2 | x | x | x | x | 1 | 2 | 2 | 2 | 1 | x | 11 515 -12 | | | |

TABLE XXX continued

| | | | Judges-- | | | | | | | | | | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | Totals | |
|--|--|--|----------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|--------------------|
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | | |
| 8. Time reports should be made up by the building principals for the persons included on the instructional payroll----- | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | x | 2 | 2 | 2 | 2 | x | 2 | 1 | 1 | 1 | 2 1 x 19 6 8-36 |
| 9. Time reports should be certified by the general supervisor, assistant supt., or by the supt. of schools in small cities,----- | | | x | 2 | x | 2 | x | x | 2 | x | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 1 | 2 | x | 1 | x | 2 | 2 | 18 311-28 |
| 10. Time reports should show such analysis as will indicate the amount of time by each individual in different activities. That is, the supervisor's report should show the amount of time used in special teaching, supervision etc.; the principal's report should show the amount of time used in supervision, administration or teaching; and the teachers' reports should show the amount of time used in different subjects. | | | x | 2 | x | 1 | 1 | x | x | 2 | 1 | x | 1 | x | 2 | 1 | 2 | x | 2 | 2 | x | 1 | 1 | 2 | 2 | 13 1110-2 |
| 11. The principal should make out a report for his own time----- | | | 2 | x | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | 1 | x | x | x | 2 | 1 | 1 | x | 1 | 1 | 179 8 - 3 |
| 12. The initial time report containing the names of all employees on whom time is kept by the person reporting, should be sent to the central office by the end of the first week. Subsequent reports should include the names of absentees, substitutes and new employees only----- | | | x | 2 | x | x | x | x | 2 | x | 1 | 2 | 2 | x | 1 | x | 2 | 2 | 2 | x | x | x | x | 2 | 2 | 127 13-18 |
| 13. The building principal should compile the instructional payroll----- | | | x | x | x | x | x | x | x | x | 1 | x | x | x | 2 | 1 | x | x | x | 1 | x | x | 2 | 1 | x | 4 4 26- 0 |
| 14. The instructional payroll should be compiled in the central office from time reports sent in by the building principals-- | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | x | 2 | 2 | 2 | x | 1 | 2 | 2 | 2 | 1 | x | 2 | 1 | 2 | 2 | 24 4 5 -47 |
| 15. The names on the instructional payroll should be written but once over the entire year--- | | | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | x | 1 | 1 | 2 | 2 | 30 8 5 -43 |
| 16. The names on the instructional payroll should be written each payperiod.----- | | | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | 1 | 1 | 0 7 26- 0 |
| 17. Persons included on the instructional payroll should be paid monthly----- | | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 27 6 1 - 5 |
| Maintenance criteria | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The superintendent of buildings and grounds | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. should keep a careful record of persons hired and discharged ----- | | | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | x | 2 | 2 | 267 1 -58 |

| | | |
|-------|-----|-----------|
| TABLE | xxx | continued |
|-------|-----|-----------|

| | Judges -- | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | |
|---|-----------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------|-----------------|------------|
| 2. Each employee should be given a time card with provision for the name of employee, classification, and daily posting of time at work each day, for registering in and out and | | 2 | 2 | x | 2 | x | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | x | 1 | 2 | 2 | x | 1 | 1 | x | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 1 | 1 | Totals 2 1 x | |
| 3. Each employee should be given a time slip on which to record the different jobs on which he worked, and the amount of time given to each job.----- | | 1 | 2 | x | 2 | x | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | x | 2 | 2 | 2 | x | 1 | 2 | 1 | 1 | 1 | 1 | 2 | x | 1 | 1 | 1 | 2 | x | 2 | 1 | 2 | 15 155-38 |
| 4. Time slips should be checked against the time cards daily in the office of the superintendent of buildings and grounds--- | | 2 | x | x | 2 | x | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | x | 2 | 2 | 2 | x | 1 | 2 | 1 | 1 | 1 | 1 | 2 | x | 1 | 1 | 1 | 2 | x | 2 | 1 | 1 | 14 7 12-23 |
| 5. Time slips should be signed by the employee certified by the foreman, under whose immediate supervision the work was done, and countersigned by the superintendent of buildings and grounds----- | | x | 2 | x | 2 | x | x | 2 | x | 2 | 2 | 2 | 1 | 2 | x | 2 | 2 | 2 | x | 1 | 1 | x | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | x | 2 | x | x | 1 11 1111-22 | |
| 6. Time slips should be posted to the time sheets showing the allocation of the time to the different departments for cost comparisons and computations.----- | | 2 | 2 | x | 2 | 2 | 2 | 2 | x | 1 | 2 | 2 | 1 | 2 | x | 2 | 2 | 2 | 1 | 1 | x | 1 | 2 | 2 | 2 | 1 | 1 | 3 | 1 | 3 | 2 | 2 | 2 | 1 | 20 9 4- 45 | |
| 7. Time slips should be checked against the time sheets in the central office each pay period.----- | | 1 | 2 | x | 2 | 1 | x | 2 | 2 | 1 | 2 | 2 | 2 | 2 | x | 2 | 2 | 2 | x | 1 | 2 | x | 2 | 3 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 19 9 5- 42 | |
| 8. The superintendent of buildings and grounds should compile the maintenance payroll---- | | x | x | x | x | x | x | x | 1 | 1 | x | x | 2 | 2 | x | x | x | x | x | 1 | 2 | x | x | 1 | 2 | 1 | x | x | x | x | x | 2 | x | x | 2 6 5 23- 0 | |
| 9. Maintenance payroll should be compiled in the central office from the time reports sent in by the superintendent of bldgs and grounds----- | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | x | 1 | 2 | 1 | 25 3 5 -48 | |
| 10. The number of names appearing on the payroll should balance with the hired and discharged records in the office of the superintendent of buildings and grounds----- | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | x | 1 | 1 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 29 3 2 -59 | |
| 11. The maintenance men should be paid semi-monthly ----- | | 2 | 1 | x | 1 | 2 | 1 | 2 | x | 1 | 2 | 1 | 2 | 1 | x | 1 | 1 | 2 | 2 | 1 | 2 | x | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | x | 2 | 2 | 11 16 6 -32 | |
| 12. Names on the maintenance payroll should be written but once for the entire year----- | | 2 | x | x | 2 | 2 | 2 | 2 | 2 | x | 2 | 1 | 1 | x | x | 2 | x | 2 | 1 | x | x | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | x | 14 7 11 -24 | |
| 13. Names on the maintenance payroll should be written each pay period----- | | x | 2 | x | x | x | x | x | 1 | x | 1 | x | 1 | x | x | 1 | x | x | 1 | 2 | x | x | 1 | x | x | 2 | 2 | 2 | x | x | x | x | 2 | 6 6 22 - 0 | | |

TABLE XXX continued

| TABLE XXX - Continued | | | Judges --- | | | | | | | | | | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | | | | | | | | | | | | |
|---|--|--|------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|---|---|---|---|---|---|---|-----------|-----------|------------------------------|
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | | | | | | | | | | | | |
| Criteria for the plant operation payroll. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. persons engaged in the operation of the plant should register in and out daily.--- - | | | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | x | 1 | x | x | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 3 | Totals 2 1 x 32 8 3-51 |
| 2. Time for the persons included on the plant operation payroll should be kept and reported by the building principals----- - | | | 2 | 2 | 2 | 2 | 1 | 2 | x | x | 1 | x | 2 | x | 2 | x | x | 2 | x | x | x | x | x | x | 2 | 1 | 2 | x | x | x | 2 | x | x | 2 | 12 317-10 | |
| 3. The superintendent of buildings and grounds should keep the time records, and report the time for the members of the plant operation payroll----- - | | | x | x | x | x | x | 1 | 2 | 2 | x | 2 | x | 2 | x | x | 1 | x | 1 | 2 | x | x | 1 | 2 | 1 | 2 | x | 2 | x | x | x | x | 2 | x | 9 518- 5 | |
| 4. The head janitor should keep and report time for the persons included on the plant operation payroll----- - | | | 1 | x | x | 1 | 1 | x | x | x | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | 1 | 1 | 1 | x | x | 2 | 2 | x | 1 | x | x | 28 23 -0 |
| 5. The payroll should be compiled by the person keeping the time----- - | | | x | x | x | x | x | x | x | 2 | x | x | x | x | x | x | x | x | x | 1 | x | x | x | 2 | x | x | x | x | x | x | x | x | x | x | 3 1 29- 0 | |
| 6. The plant operation payroll should be compiled in the central office from time reports sent in by the persons keeping the time----- - | | | 2 | 1 | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 24 3 5-46 | |
| 7. All persons included in this payroll should be paid semi-monthly----- - | | | 1 | 2 | x | 1 | 1 | 1 | x | x | 1 | x | 1 | 2 | 1 | x | 1 | 1 | 2 | 2 | 2 | 2 | x | 1 | 1 | 1 | 1 | x | 1 | 1 | x | x | 2 | x | 616 10-16 | |
| 8. Names on the operation payroll should be written but once for the entire year----- - | | | 2 | 1 | x | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | x | x | 1 | 2 | 1 | 2 | x | x | 2 | 2 | 1 | 1 | 2 | 1611 5-39 | | |
| 9. Names on the operation payroll should be written each pay period----- - | | | x | 1 | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | x | x | 1 | x | x | x | 1 | x | 1 | 2 | x | x | x | x | x | x | 15 26- 0 | |
| 10. The monthly reports should contain the name of absentees, new employees, and irregular help only. Is it necessary to report on salaried employees when they have lost no time?----- - | | | x | 2 | x | x | x | x | 2 | x | 1 | 2 | x | x | 2 | 1 | 2 | 2 | 2 | 2 | x | x | 2 | 1 | x | x | x | 1 | 2 | 2 | 2 | 1 | x | 11 714-15 | | |

TABLE XXXI continued

| TABLE XXII CONTINUED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------|--------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | Totals |
| 13. Judges --- Deductions for loss of time should be calculated by the person reporting the time, and verified in the central office ----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 1 x 10 519- 6 |
| 14. All payrolls should be audited each month by some one outside the central office.--- | x | x | 1 | 2 | x | x | x | 1 | 1 | x | x | x | x | x | x | x | x | x | x | x | x | 1 | 2 | 3 | 1 | 1 | 2 | x | x | x | x | 1 | 2 | 5 7 22- 0 | |
| 15. All payroll s should be audited but once a year, by someone outside the central office. ----- | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | x | x | 1 | 3 | x | 1 | 2 | 2 | 1 | x | x | 217 6 - 43 |
| 16. A salary control account should be kept in the central office for comparison with budgetary appropriations ----- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 29 5 0 -63 |
| 17. A salary control account should be kept in card index, or ledger form for each salaried employee in the school system.--- | x | 2 | x | 2 | x | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | x | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | x | 19 8 5- 42 | |
| 18. All sick reports for a continuous illness for more than half the time allowed should be accompanied with a doctor's certificate.----- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 25 9 0 -59 |
| 19. CRITERIA FOR INSTRUCTIONAL PAYROLL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. The time reports for the persons included on the instructional payroll should be kept by the building principals. ----- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | 1 | 2 | 2 | 2 | 2 | 1 | x | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 27 5 2- 57 |
| 2. Provision should be made for each person to register in and out each school day. -- | 2 | 2 | 2 | x | 2 | 1 | x | 2 | x | x | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | x | x | 1 | 2 | x | 2 | 2 | 1 | 2 | 1 | 2 | x | 1 | 2 | 13 7 8 -35 | |
| 3. For the sake of determining unit costs, time reports should be coded by simple mnemonic system showing instructional divisions: a. Administration; E. elementary, etc. ----- | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 1 | 2 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 5 1 -56 |
| 4. Payrolls should be coded to show the same divisions are shown in the time reports--- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | x | 3 | 2 | 2 | 2 | 2 | 3 | 27 4 2 -56 | |
| 5. Each time report should have attached provision for time of substitute teachers showing by code the persons for whom the substitution was made and the number of hours taught.----- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | x | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 7 1 -56 |
| 6. Days absent should be checked against the substitute report in the central office.--- | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 32 1 1 -64 |
| 7. Total number of substitute hours should balance with the number of absent hours on the regular record, not otherwise accounted for----- | x | x | 2 | 2 | x | x | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | x | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | x | 2 | 2 | 2 | 2 | 23 5 6 -45 |

TABLE XXXI continued

Operation criteria for
cities 39,000 to 100,000

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | Totals | | |
|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|------------|-------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 21x | | |
| 1. Persons engaged in the operation of the plant should register in and out daily.----- | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 248 1-55 | |
| 2. Time for the persons included on the plant operation payroll should be kept and reported by the building principals.----- | 2 | 2 | 2 | 2 | 1 | 2 | x | x | 1 | x | x | x | 2 | x | x | x | x | x | 3 | 1 | 2 | x | x | 9 3 20- 1 | |
| 3. The superintendent of buildings and grounds should keep the time records and report the time for the members of the plant operation payroll.----- | x | 2 | x | x | x | 1 | x | 2 | x | x | 2 | 2 | x | 1 | x | 2 | 2 | x | x | 2 | 1 | 2 | 2 | 12 4 16-12 | |
| 4. The head janitor should keep and report time for all persons included on the plant operation payroll.----- | 1 | x | x | 1 | 1 | x | 2 | x | x | 2 | x | x | x | x | 1 | x | x | 2 | 1 | x | x | 1 | 2 | 7 7 18-3 | |
| 5. The payroll should be compiled by the person keeping the time.----- | x | x | x | x | x | x | x | 2 | x | x | x | x | x | x | x | x | x | 1 | x | x | 2 | x | x | 2 1 29- 0 | |
| 6. The plant operation payroll should be compiled in the central office from time reports sent in by the person keeping the time----- | 2 | 1 | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 2 | 2 | 25 2 5 -47 | |
| 7. All persons included in this payroll should be paid semi-monthly.----- | 2 | 2 | x | 1 | 2 | 1 | x | x | 1 | x | 2 | 2 | 1 | x | 1 | 2 | 2 | 2 | 1 | 2 | x | 1 | 1 | 2 | 11 1 10 -23 |
| 8. Names on the operation payroll should be written but once for the entire year.----- | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | x | 2 | 1 | 2 | 1 | 2 | 19 9 4 -43 |
| 9. Names on the operation payroll should be written each pay period.----- | x | x | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | x | 1 | x | x | 1 | x | 1 | 2 | 1 4 27 - 0 |
| 10. The monthly reports should contain only the names of absentees, new employees, irregular help. Is it necessary to report on salaried employees when they have lost no time?----- | x | 2 | x | x | x | x | 2 | 2 | 1 | 2 | x | x | 2 | 2 | 2 | 2 | 2 | 1 | x | x | 2 | 2 | 2 | 2 | 15 4 13 -21 |

TABLE XXXII

EVALUATION OF CRITERIA FOR PAYROLL
PROCEDURE IN CITIES 100,000 and above

| PROCEDURE IN CITIES 100,000 and above | | | | | | | | | | | | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Judges | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | Totals | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General criteria | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. There should be three separate payrolls: a. Instructional; b. Operation; and c. Maintenance----- | | x | x | 2 | 1 | x | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

TABLE XXXII continued

Criteria for Instructional payroll
100,000 and above

| 100,000 and above | | | | | | | | | | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|----|----|----|----|----|----|----|----|----|----|----|----|-------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Total number of substitute hours should balance with the number of absent hours on the regular record, not otherwise accounted for. ----- | | | | | | | | | | x | x | 2 | 2 | x | x | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

TABLE XXXII continued
Operation criteria--cities 100,000 and
above

| | | Judges----- | | | | | | | | | | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | | | | | | | | | | | | | | |
|-----|--|-------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|--------|---|---|------------|---|---|---|-----------|------------|-----------|------------|-------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | Totals | | | | | | | | | | | |
| 1. | Persons engaged in the operation of the plant should register in and out daily --- | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | x | 257 1-56 | | | | | | | | |
| 2. | Time for persons included on the plant operation payroll should kept and reported by the building principals----- | 2 | 2 | 2 | 2 | 2 | x | x | x | x | x | x | 2 | x | x | x | x | x | x | x | x | 2 | 1 | 2 | x | x | x | x | 10 1 31- 0 | | | | | | | | |
| 3. | The superintendent of buildings and grounds should keep the time records and report the time for the members of the plant operation payroll----- | x | 2 | x | x | x | 1 | x | 2 | 1 | x | 2 | 2 | x | 2 | x | 2 | 2 | x | x | 2 | 2 | 1 | 2 | x | 2 | x | x | 13 3 16- 1 | | | | | | | | |
| 4. | The head janitor should keep and report time for persons included on the plant operation payroll----- | 1 | x | x | 1 | x | 1 | 2 | x | x | 2 | x | x | x | 1 | x | x | 2 | 1 | x | 1 | x | 1 | 2 | 1 | x | x | 2 | 2 | x | 2 | x | 3 | 8 8 17 - 7 | | | |
| 5. | The payroll should be compiled by the person keeping the time----- | x | x | x | x | x | x | x | 2 | x | x | x | x | x | x | x | x | 1 | x | x | x | 2 | x | x | x | x | x | x | x | x | x | x | 3 1 39- 0 | | | | |
| 6. | The plant operation payroll should be compiled in the central office from the time reports sent in by the person keeping the time----- | 2 | 1 | 2 | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 2 | x | 2 | 2 | 2 | 2 | x | x | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 2 5-47 | | | |
| 7. | All persons included on this payroll should be paid semi-monthly----- | 2 | 2 | x | 1 | 2 | 1 | x | x | 1 | x | 2 | 2 | 1 | x | 1 | 2 | 2 | 2 | 1 | 2 | x | 1 | 1 | 2 | 1 | x | 1 | 1 | x | x | 2 | x | 1 | 1 | 1 | 10-23 |
| 8. | Names on the operation payroll should be written but once for the entire year----- | 2 | 2 | x | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | x | 2 | 1 | 1 | 2 | x | x | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 9 9 4 -43 | | | |
| 9. | Names on the operation payroll should be written each payperiod----- | x | x | x | x | x | x | x | x | x | x | x | x | 1 | x | x | x | x | 1 | x | x | x | 1 | x | x | 1 | x | 1 | 2 | x | x | x | x | x | 1 4 27- 0 | | |
| 10. | The monthly reports should contain the names of absentees, new employees, and irregular help only. Is it necessary to report on salaried employees when they have lost no time?----- | x | 2 | x | x | x | x | 2 | 2 | 1 | 2 | x | x | 2 | 2 | 2 | 2 | 2 | 1 | x | x | 2 | 2 | 2 | 2 | x | x | x | 0 | 1 | 3 | 2 | 2 | 1 | x | 15 4 13-21 | |